

Whittier Meals On Wheels Inc

Executive Director / CEO

EIN 952798666
 CA · NTEE K36Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Elaine Sauer, Executive Director / CEO** (\$33,664) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71st** percentile of comparable organizations

within the typical range

Benchmarked executive: Elaine Sauer — reported title "OFFICE MANAGER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (K36Z).

BUDGET Total revenue between \$33,516 and \$75,037 — 0.67x to 1.50x the subject's \$50,025 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,424

\$6,479

\$20,858

\$38,726

\$68,610

\$33,664



■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to CA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Madison Farm	TN	\$51,080	Secretary	\$31,200	\$37,980	2024
Casa Vegana Inc	PR	\$46,679	Executive Director	\$69,988	\$69,988	2024
Southern Cotton Ginners Foundation	TN	\$53,629	Secretary	\$17,027	\$20,193	2025
Tampa Bay Network To End Hunger Inc	FL	\$54,891	Ceo	\$27,625	\$30,054	2024
Food Bank Of Lincoln Foundation	NE	\$56,646	President & Ceo	\$18,781	\$22,790	2025
Meals On Wheels Of Wilton Inc	CT	\$57,777	President	\$3,534	\$3,950	2023
Lifetime Housing Group Inc	IN	\$41,780	Executive Director	\$1,800	\$2,198	2024
Central Topeka Grocery Oasis Group Inc	KS	\$58,594	Executive Director	\$12,394	\$15,506	2024
Nebraska Alfalfa Marketing Associat	NE	\$59,362	Executive Di	\$37,900	\$47,207	2024
Feed God's Hungry Children Inc	AZ	\$59,432	President	\$4,593	\$5,115	2024
Eldon Community Food Pantry	MO	\$59,503	Treasurer	\$4,800	\$6,062	2023
Wright City Community Food Pantry	MO	\$60,391	Executive Director	\$6,000	\$7,359	2024
Christian Approach To Urban Suburban	NJ	\$61,335	Executive Dir.	\$31,000	\$33,000	2023
Champlain Islands Food Shel	VT	\$62,938	Market Manager	\$24,000	\$27,254	2025
Society Of St Vincent De Paul Community Outreach Of North	TX	\$63,500	Board Member	\$13,006	\$15,067	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Texas						
Meadow Farm Community Land Trust	CA	\$35,509	President	\$1,365	\$1,405	2023
The 14 Foundation Inc	OK	\$64,562	V Pres	\$31,200	\$40,962	2023
Americas Gleaned Seafood	NJ	\$34,562	Executive Director	\$2,080	\$2,151	2024
The Nutrition Coalition	NY	\$65,932	Chairperson	\$65,000	\$68,020	2024
Maxcen Harmers Corporation Mississippi Branch Inc	MS	\$68,679	Ceo	\$5,190	\$6,694	2024
Gods Pantry	TX	\$68,907	Executive Dir	\$74,000	\$88,257	2023
Agribusiness Freedom Foundation	CO	\$70,856	Exec Vp	\$27,500	\$29,750	2025
Empower Boone Inc	IL	\$71,512	Director Of Operations	\$18,904	\$21,523	2024
Alliance Of Crop Soil And Environmental	WI	\$72,475	Ceo	\$383,931	\$464,346	2024
The International Society For Plant	MN	\$73,214	Business Manager	\$10,500	\$12,015	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to CA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT **28** organizations. Compensation range \$1,405–\$464,346; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$50,025); for reference, expenses \$73,309 and assets \$260,515.
Revenue and expenses diverge this year — revenue may misrepresent operating size;

weigh the expense-based view.

ROLE MATCH	Elaine Sauer, reported title "OFFICE MANAGER", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	71 st
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	57 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Elaine Sauer) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 28 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,664 is reasonable (approximately the 71st percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.