

Steven & Lottie Walker Family Foundation

Executive Director / CEO

EIN 954095677
 CA · NTEE T22Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Ellen Rosen, Executive Director / CEO** (\$35,872) against **every comparable organization** that fit the selection criteria — **229** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

Benchmarked executive: Ellen Rosen — reported title “ASST. SECRETARY/COMMUNITY DIRECTOR”, 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 (T22Z).
BUDGET	Total revenue between \$59,130 and \$132,382 — 0.67x to 1.50x the subject's \$88,255 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

229 organizations qualified on sector, size, and geography → **229** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,110	\$12,681	\$30,407	\$49,803	\$88,406	\$35,872
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■ 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
Western Reserve Area Agency On Aging	OH	\$88,626	Ceo	\$41,528	\$49,477	2024
Jewish Federation Of Cape Cod Inc	MA	\$87,568	Director	\$3,258	\$3,294	2024
Lakes Region Community Services	NH	\$88,991	Director	\$24,111	\$25,043	2024
Chouteau House Qalib Inc	MO	\$89,148	Vp Of Finance	\$34,211	\$40,758	2024
Mad Anthony Childrens Foundation	IN	\$89,150	Executive Dir.	\$34,000	\$40,332	2024
Howard Rasmussen Charitable Trust	MN	\$87,177	Trustee	\$2,500	\$2,861	2023
Kansas City Kansas Area Chamber	KS	\$87,004	President (F	\$3,686	\$4,479	2024
Broadway House For Continuing Care Fd	NJ	\$89,850	Board Chair	\$11,172	\$11,220	2024
Seattle Children's Theatre Foundation	WA	\$89,970	Managing Director	\$10,542	\$10,930	2023
Cotton Electric Charitable	OK	\$90,187	Director	\$176,286	\$212,722	2025
Joyal Capital Management Foundation Inc	MA	\$86,055	Clerk, Director, Program Director	\$55,008	\$57,245	2023
United Way Of Franklin County	IN	\$85,982	Executive Director	\$30,022	\$36,665	2023
For Holding Co Inc	NY	\$85,936	Executive Director	\$3,698	\$3,759	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Baraga County Community Foundation	MI	\$90,676	Executive Director	\$38,998	\$45,278	2024
Ann Lib And Bernard Kozel	NY	\$91,171	Secretary	\$30,887	\$31,395	2024
Community Foundation Of The Valleys	CA	\$91,265	Executive Director	\$17,500	\$17,500	2023
Sterling Heights Area Community	MI	\$91,339	Executive Di	\$35,625	\$41,362	2024
Pennsylvania Cable &	PA	\$91,560	Executive Di	\$47,131	\$52,869	2024
Brooklyn Health Equity Foundation Inc	NY	\$91,567	Chairman	\$91,000	\$92,496	2024
The Gilmour-jirgens Fund	MI	\$91,606	Secretary/treasurer/director	\$64,903	\$75,355	2024
Ricky Martin Foundation Corp	PR	\$84,718	Director	\$30,977	\$30,088	2024
Agribusiness Association Of Iowa	IA	\$91,940	Executive Director	\$517	\$637	2024
Smeco Charitable Foundation Inc	MD	\$84,540	Vice Preside	\$115,107	\$121,050	2024
Graham Area United Way	TX	\$92,315	Executive Direc	\$34,711	\$39,057	2024
Intervalien Foundation	CA	\$84,181	President/director	\$75,000	\$75,000	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2023 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	229 organizations. Compensation range \$307–\$1,227,171; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$88,255); for reference, expenses \$46,081 and assets \$4,231,461. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Ellen Rosen, reported title "ASST. SECRETARY/COMMUNITY DIRECTOR", 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	124 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 peers fall outside 1.5x 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	59 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	68 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 (Ellen Rosen) 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 229 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,872 is reasonable (approximately the 59th 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.