APPENDIX 2

REBUTTABLE PRESUMPTION CHECKLIST
COMPENSATION

(See text for definitions of terms in *italics*.)

1. *Applicable tax-exempt organization*: ________________________________

2. *Disqualified person*:
   - Name: ________________________________
   - Title / Position Description: ________________________________

3. Terms of compensation arrangement:
   - Salary: ______________
   - Bonus: ______________
   - Deferred compensation: ________________________________
   - Fringe benefits (excluding IRC 132 fringes and expense reimbursements under an accountable plan):
     ______________________________________________________
     ______________________________________________________
   - Liability insurance premiums: ______________________________
   - Foregone interest on loans: ________________________________
   - Other: ________________________________________________

4. Name of *authorized body*: ________________________________

5. Date *authorized body* approved compensation arrangement: ______________

6. Members of *authorized body* on date of approval:
   A. ________________________________________________
   B. ________________________________________________
   C. ________________________________________________
   D. ________________________________________________
   E. ________________________________________________
7. Titles / Positions in applicable tax-exempt organization:
   A. 
   B. 
   C. 
   D. 
   E. 

8. Background (education, experience, etc.):
   A. 
   B. 
   C. 
   D. 
   E. 

9. Conflict of interest as to compensation arrangement:
   A. 
   B. 
   C. 
   D. 
   E. 

10. Comparable Data
    - Compensation paid by similar organizations for functionally comparable positions: ____________________________
    - Availability of similar services in geographic area of applicable tax-exempt organization: ____________________________
    - Current compensation surveys compiled by independent firms: ____________________________
    - Actual written offers from similar institutions: ____________________________
    - If applicable tax-exempt organization is a small organization, compensation data paid by 3 comparable organizations in similar communities for similar services:
      1. ____________________________
      2. ____________________________
      3. ____________________________
11. Documentation

Description of records: 

Date records were prepared: 

Date records were approved by authorized body: 

Per records:

- Terms of transaction approved: 

- Date reviewed and approved by authorized body as reasonable, accurate and complete: 

- Members of authorized body present during debate:
  A. 
  B. 
  C. 
  D. 
  E. 

- Members of authorized body who voted on transaction:
  A. 
  B. 
  C. 
  D. 
  E. 

- Description of comparability data obtained and relied on by authorized body: 

- Description of how comparability data was obtained: 

- Description of any actions taken as to consideration of transaction by member of authorized body who had a conflict of interest: 

- If value determined differs from comparability data, basis for determination: 

12. For a non-fixed payment subject to a cap:

- Date authorized body obtained comparability data that a fixed payment would be reasonable compensation: ______________________________________

- Amount of such fixed payment: _________________________________

- Maximum amount payable under contract (both fixed and non-fixed payments): _________________________________