

Reforest Our Future

Executive Director / CEO

This analysis benchmarks the total compensation of **Jeffrey Karwoski, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (C36).

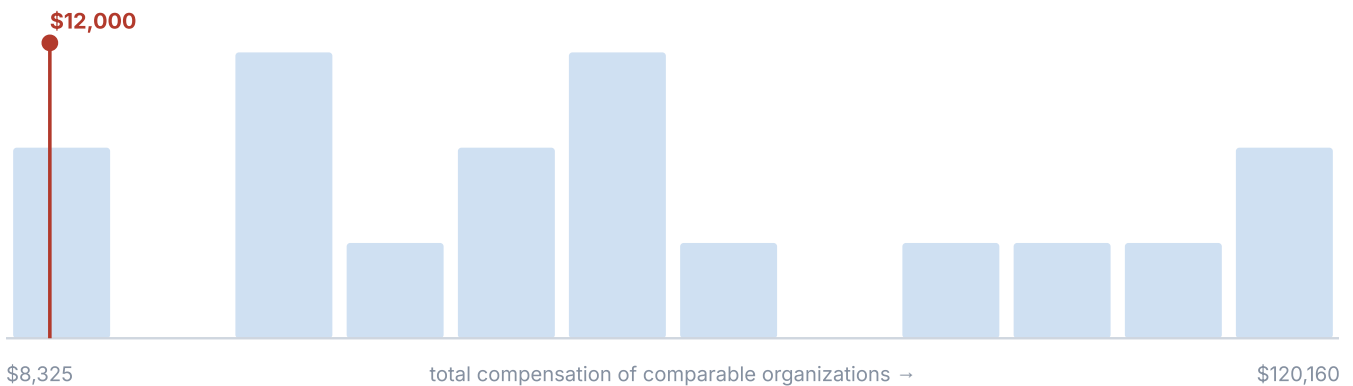
BUDGET Total revenue between \$248,184 and \$555,636 — 0.67x to 1.50x the subject's \$370,424 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (C36), nationwide + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography

→ **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,955 10TH	\$36,226 25TH	\$57,229 MEDIAN	\$85,532 75TH	\$107,301 90TH	\$12,000 THIS ORG · 12TH
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■ Comparable organizations

P50
P75
P90

\$21,955
\$36,226
\$57,229
\$85,532
\$107,301

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 PA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Empire State Forest Products	NY	\$354,366	\$95,534	990
Center For Responsible Forestry	WA	\$332,103	\$45,522	990
Silvix Resources	OR	\$325,497	\$35,953	990
Wild South	NC	\$431,357	\$62,168	990
Forest Bridges	OR	\$309,199	\$113,464	990
West Virginia Forestry Association Inc	WV	\$306,840	\$51,746	990
Protect & Preserve Hawaii Inc	HI	\$437,567	\$120,160	990
Floresta Project Inc	NY	\$438,344	\$9,515	990
Amigos De El Yunque Inc	PR	\$290,302	\$85,532	990
La Cruz Habitat Protection Project Inc	MN	\$278,899	\$103,193	990
Alliance For Int'l Reforestation	GA	\$468,215	\$30,248	990
Releaf Michigan Inc	MI	\$266,223	\$36,226	990
Blue Ridge Prism Inc	VA	\$261,741	\$64,575	990
The Nature Of Wildworks	CA	\$260,945	\$57,229	990
Forest And Woodland Association Of Missouri	MO	\$260,581	\$50,189	990
Golden State Natural Resources	CA	\$501,753	\$57,589	990
The Project For Resilient Communities	CA	\$516,355	\$8,325	990

■ 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 PA 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	17 organizations. Compensation range \$8,325–\$120,160; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$370,424); for reference, expenses \$155,882 and assets \$225,569. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jeffrey Karwoski, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	12 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 (Jeffrey Karwoski) 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 17 similarly situated organizations (Same NTEE sector (C36), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 12th 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). 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.