

# Hebron Food Pantry Inc

Executive Director / CEO

EIN 043521011

MA · NTEE P28

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Carissa Phillips, Executive Director / CEO** (\$41,458) against **every comparable organization** that fit the selection criteria — **63** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27<sup>th</sup>** percentile of comparable organizations within the typical range

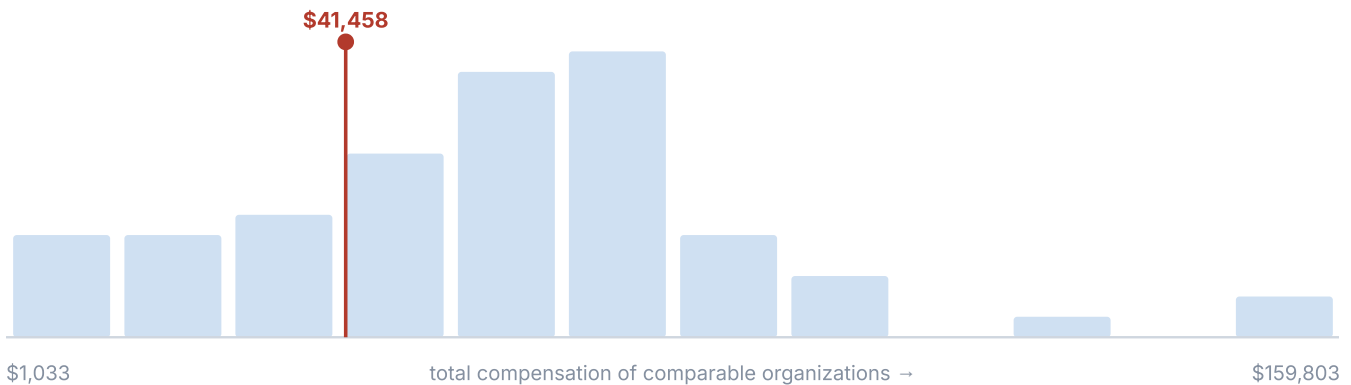
**Benchmarked executive:** Carissa Phillips — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P28).
BUDGET	Total revenue between \$264,740 and \$592,702 — 0.67x to 1.50x the subject's \$395,135 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P28), nationwide + budget 0.67–1.5x revenue.

**63** organizations qualified on sector, size, and geography → **63** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,906	\$38,999	\$58,635	\$75,826	\$92,612	\$41,458
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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 MA 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
<a href="#">Maricopa Community Alliance Against</a>	AZ	\$399,475	Director	\$52,434	<b>\$54,507</b>	2024
<a href="#">Alpine Community Center Inc</a>	CA	\$385,727	Executive Dir.	\$88,734	<b>\$82,820</b>	2024
<a href="#">Regional Engagement Center</a>	PA	\$407,028	President	\$55,000	<b>\$59,285</b>	2024
<a href="#">Coconut Grove Cares Inc</a>	FL	\$381,152	Executive Director	\$48,788	<b>\$49,540</b>	2024
<a href="#">Sinai Family Life Center</a>	IL	\$373,635	Executive Director	\$60,000	<b>\$65,642</b>	2023
<a href="#">Palmyra Community Center</a>	NY	\$421,460	Member	\$4,830	<b>\$4,596</b>	2025
<a href="#">Diaper Train</a>	NC	\$423,201	Exec Directo	\$52,500	<b>\$58,635</b>	2024
<a href="#">Easton Area Neighborhood Centers Inc</a>	PA	\$366,425	Executive Director (7/1/2022-12/31/2022)	\$88,415	<b>\$98,118</b>	2023
<a href="#">East Bluff Community Center Nfp</a>	IL	\$425,103	Exec Director	\$17,500	<b>\$18,596</b>	2024
<a href="#">The Deposit Community Center Inc</a>	NY	\$425,564	New. Executive Director	\$28,437	<b>\$27,775</b>	2024
<a href="#">One Fourteen Dwelling Inc</a>	MN	\$362,881	Executive Di	\$120,259	<b>\$128,442</b>	2024
<a href="#">Children's Institute Of Los Angeles</a>	CA	\$361,903	Secretary	\$61,573	<b>\$59,167</b>	2023
<a href="#">333 Valley Street An</a>	CT	\$356,151	Ceo	\$17,000	<b>\$17,229</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Girard Community Committee Inc</a>	OH	\$434,669	Administrative Director	\$65,850	<b>\$75,388</b>	2024
<a href="#">Woodford County Heartline And Heart Hous</a>	IL	\$437,445	Executive Director	\$54,908	<b>\$58,348</b>	2024
<a href="#">Boston Missionary Baptist Community Center Inc</a>	MA	\$352,721	President	\$7,000	<b>\$7,000</b>	2023
<a href="#">Union Mission Of Roanoke Rapids</a>	NC	\$351,772	Executive Director - Part Yea	\$11,038	<b>\$12,692</b>	2023
<a href="#">United Christian Ministries Inc</a>	PA	\$440,856	Secretary/treasurer	\$14,450	<b>\$15,575</b>	2024
<a href="#">Simply The Basics</a>	CA	\$443,088	President	\$104,638	<b>\$95,147</b>	2025
<a href="#">Macedonia Family Resource Center I</a>	NC	\$445,984	Executive Di	\$85,377	<b>\$95,354</b>	2024
<a href="#">Yamhill Carlton Together Cares Inc</a>	OR	\$446,053	Executive Dir.	\$49,985	<b>\$50,174</b>	2024
<a href="#">Kidz Dreamz Klub</a>	NC	\$449,084	Executive Director	\$17,082	<b>\$19,642</b>	2023
<a href="#">Grace Mission Inc</a>	NE	\$453,159	General Dire	\$74,758	<b>\$89,478</b>	2023
<a href="#">Justice House</a>	NM	\$332,846	Office Assistant	\$12,480	<b>\$14,509</b>	2024
<a href="#">O'gorman Garden Inc</a>	NY	\$460,899	Head Of Scho	\$73,500	<b>\$73,910</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	63 organizations. Compensation range \$1,033–\$159,803; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$395,135); for reference, expenses \$217,550 and assets \$446,183. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Carissa Phillips, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	29 <sup>th</sup>
Reportable pay only (column D), adjusted	30 <sup>th</sup>
All sources (D + E + F), adjusted	24 <sup>th</sup>

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 (Carissa Phillips) 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 63 similarly situated organizations (Same NTEE sector (P28), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$41,458 is reasonable (approximately the 27<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.