

# Boston College Law School Publication

Executive Director / CEO

EIN 046054705

MA · NTEE B53I

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Maria Carroll, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **396** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Maria Carroll — reported title “DIGEST VOLUNTEER”, 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 (B53I).
BUDGET	Total revenue between \$55,331 and \$123,877 — 0.67x to 1.50x the subject's \$82,585 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**396** organizations qualified on sector, size, and geography → **396** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,030	\$12,690	\$30,227	\$53,868	\$87,949	\$45,000
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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="#">Spring Valley Education Foundation</a>	SC	\$82,410	Executive Director	\$28,403	<b>\$33,948</b>	2023
<a href="#">Educational Ministries</a>	OR	\$82,343	Board Member	\$36,000	<b>\$37,203</b>	2024
<a href="#">Air Traffic Control Scholarship Fund</a>	VA	\$82,848	President And Ceo (Former)	\$42,750	<b>\$45,934</b>	2024
<a href="#">Portville Free Library</a>	NY	\$82,993	Manager	\$46,200	<b>\$46,458</b>	2024
<a href="#">Supporters Of Summit Inc</a>	CO	\$83,050	Ex Officio	\$43,907	<b>\$48,235</b>	2023
<a href="#">California Psychology Internship Council</a>	CA	\$82,024	Executive Director	\$53,750	<b>\$53,176</b>	2023
<a href="#">Lavaca Historical Museum</a>	TX	\$83,283	Treasurer	\$6,133	<b>\$6,651</b>	2025
<a href="#">Uncw Corporation li</a>	NC	\$83,356	President	\$46,916	<b>\$52,556</b>	2025
<a href="#">Hamlin Memorial Library</a>	PA	\$83,507	Executive Dir.	\$30,643	<b>\$34,006</b>	2024
<a href="#">Freeport Area School District</a>	PA	\$83,655	Executive Di	\$15,000	<b>\$17,138</b>	2023
<a href="#">Schroeder Scholarship Fund</a>	PA	\$81,407	Trustee	\$12,300	<b>\$13,650</b>	2024
<a href="#">Augustine Literacy Project Of The</a>	SC	\$81,367	Ceo	\$3,500	<b>\$4,183</b>	2023
<a href="#">Homeschoolers United In The Big Bend Incorporated</a>	FL	\$81,053	President & Treasurer	\$15,061	<b>\$15,745</b>	2024
<a href="#">Blackstone Valley Education Foundation Inc</a>	MA	\$84,170	Executive Director	\$52,400	<b>\$51,049</b>	2025
<a href="#">Dr Sandor &amp; Berthe Benedek</a>	NY	\$84,255	Director	\$26,617	<b>\$27,556</b>	2023
<a href="#">Michael Sadler Foundation</a>	MI	\$80,801	President	\$24,000	<b>\$28,381</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Texas Food &amp; Fuel Association Scholarship Foundation</a>	TX	\$80,681	President	\$20,944	<b>\$23,314</b>	2024
<a href="#">Fresh Start Child Care Academy Inc</a>	DE	\$80,516	President	\$3,990	<b>\$4,476</b>	2023
<a href="#">New Vision For Children And Families Services Inc</a>	NY	\$84,688	President	\$30,500	<b>\$31,576</b>	2023
<a href="#">Yakima Valley Visitors &amp; Convention Fdn</a>	WA	\$80,286	President & Ceo Of Yvvcb	\$13,501	<b>\$13,451</b>	2024
<a href="#">Bolivar Free Library Association</a>	NY	\$80,124	Director	\$6,743	<b>\$6,781</b>	2024
<a href="#">The Buck Scholars Association Inc</a>	CA	\$85,060	Executive Director	\$42,500	<b>\$42,045</b>	2023
<a href="#">Healthy Congregations Inc</a>	OH	\$80,104	Ceo/executive Director	\$31,251	<b>\$37,922</b>	2023
<a href="#">Fca Conferences Llc</a>	IL	\$85,259	Director; Executive Director	\$64,104	<b>\$70,132</b>	2024
<a href="#">Empowerment Media Inc</a>	FL	\$85,286	Ceo	\$21,996	<b>\$22,995</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 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	<b>396</b> organizations. Compensation range \$232–\$491,058; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$82,585); for reference, expenses \$94,408 and assets \$1,192,112.
ROLE MATCH	Maria Carroll, reported title " <i>DIGEST VOLUNTEER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match —</b>

**the board should confirm this is a comparable role.**

RELATED-ORG PAY	109 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	23 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	68 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	81 <sup>st</sup>
All sources (D + E + F), adjusted	54 <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 (Maria Carroll) 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 396 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 68<sup>th</sup> 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.