

Robert P Giddings Trust

Executive Director / CEO

EIN 046660588

MA · NTEE T50Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Edward R Martin, Executive Director / CEO** (\$7,736) against **every comparable organization** that fit the selection criteria — **206** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Edward R Martin — reported title “TRUSTEE”, 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 (T50Z).

BUDGET Total revenue between \$53,748 and \$120,333 — 0.67x to 1.50x the subject's \$80,222 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

206 organizations qualified on sector, size, and geography → **206** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,139	\$11,615	\$27,864	\$44,612	\$84,804	\$7,736
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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
Friends Of Cmh Sumner Community	IA	\$80,040	Cha/cfo	\$33,982	\$41,406	2024
Sistahs Reachin Out	MI	\$79,831	Director	\$109,035	\$125,240	2024
The Thalheimer Family - Jdc Support	NY	\$79,818	Director/secretary	\$73,899	\$76,506	2023
Calvin Community Foundation	IA	\$79,743	Ceo	\$10,541	\$12,844	2024
Wisconsin Builders Foundation Inc	WI	\$79,695	Executive Director	\$33,352	\$38,761	2024
The Anne K Raikos Charitable	MO	\$79,645	Trustee	\$250	\$303	2023
Sail Beyond Cancer Annapolis Inc	MD	\$80,898	Executive Di	\$20,000	\$20,808	2024
American Football Coaches Foundation	TX	\$81,069	Executive Director	\$15,439	\$16,743	2025
Jewish Family & Children's Services Of	NJ	\$81,731	Ceo	\$68,048	\$67,611	2024
Canton-inwood Area Health Foundation	SD	\$81,750	Executive Director	\$25,077	\$30,798	2024
The Louisa Swain Foundation	WY	\$78,506	Executive Di	\$36,000	\$42,899	2024
Faholo Foundation Inc	MD	\$78,240	Director	\$29,328	\$30,512	2024
Elbert Memorial Hospital Foundation	GA	\$82,363	Executive Di	\$3,591	\$4,137	2023
The Foundation Of The Broome-tioga	NY	\$82,492	Chief Executive Officer	\$35,005	\$35,200	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nina Jean Obel Charitable Trust	TX	\$77,727	Trustee	\$17,196	\$19,708	2023
Lev Chai	NJ	\$82,749	Trustee	\$7,000	\$6,955	2024
Robert And Louise Bossardt Trust	VT	\$82,902	Trustee	\$12,686	\$14,629	2023
Irwin And Bethea Green Support	MI	\$77,182	Treasurer	\$26,189	\$30,081	2024
Eleanor And Henry Jansen Foundation	WA	\$83,352	Executive Director	\$4,988	\$4,970	2024
Jobs For Humanity Inc	FL	\$76,980	President & Ceo	\$31,651	\$33,088	2024
The Pat And Kate Brady Family Foundation	LA	\$76,929	Director	\$58,114	\$71,211	2024
The Tyner Family Foundation	OH	\$83,525	Treasurer	\$60,259	\$73,122	2023
History Heritage And Hope	FL	\$76,758	Executive Director	\$6,248	\$6,532	2024
Moka Foundation	MI	\$76,608	Executive Director	\$27,329	\$31,391	2024
The Mike Gallagher Show Charitable	NY	\$84,008	Executive Di	\$117,200	\$121,335	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 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.

● Sample, role match & sensitivity

PEER COUNT **206** organizations. Compensation range \$303–\$728,511; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$80,222); for reference, expenses \$71,874 and assets \$466,764.

ROLE MATCH	Edward R Martin, reported title "TRUSTEE", 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	115 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	17 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	9 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 (Edward R Martin) 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 206 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,736 is reasonable (approximately the 17th 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.