

Dine Brands Global Foundation Inc

Executive Director / CEO

EIN 200112865

CA · NTEE P60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Susan Nelson, Executive Director / CEO** (\$39,406) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

Benchmarked executive: Susan Nelson — reported title “Board Member”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

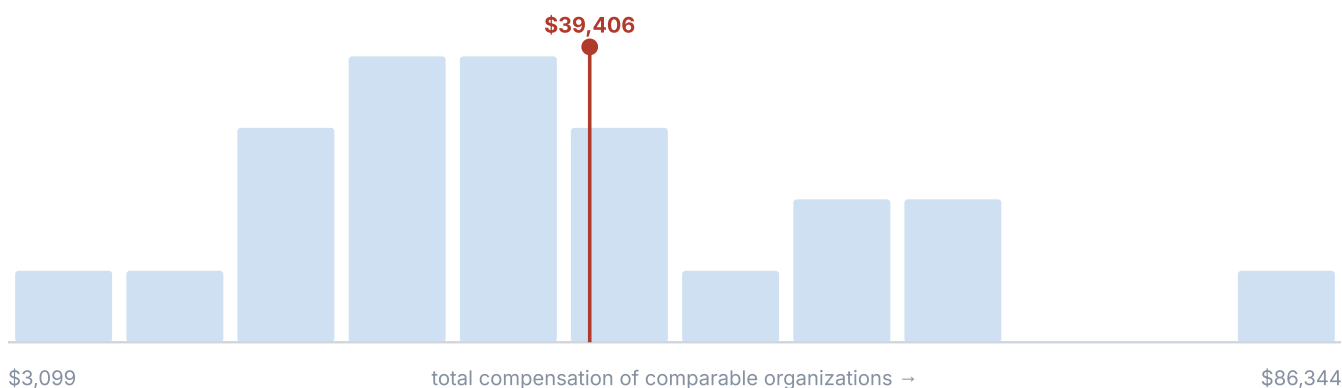
SECTOR Organizations sharing the subject's NTEE classification (P60).

BUDGET Total revenue between \$77,004 and \$172,398 — 0.67x to 1.50x the subject's \$114,932 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P60), nationwide + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,065	\$24,974	\$31,493	\$47,809	\$60,658	\$39,406
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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 CA 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
Onpath Foundation	LA	\$114,172	President	\$19,796	\$24,520	2024
Utah 1033 Foundation	UT	\$117,414	President	\$75,000	\$86,344	2024
Lake Area Ministries Inc	MO	\$110,385	Manager	\$33,333	\$39,713	2024
Dearborn County Clearing House For	IN	\$109,770	Exec Directo	\$44,446	\$52,723	2024
Family Promise Of Santa Rosa Inc	FL	\$108,782	Executive Director	\$31,656	\$34,439	2023
United We Serve	TX	\$108,100	Ceo/co-chairman	\$16,292	\$18,873	2023
Pawsitively 4 Pink Inc	MA	\$123,830	Powers	\$30,000	\$31,220	2023
Norman Care Association Vans	OK	\$100,923	Driver	\$25,000	\$30,966	2024
Helping Hands Of Franklin County	VA	\$99,715	Exec Director	\$11,500	\$12,490	2024
The Sandbox Group Inc	NC	\$97,621	President	\$44,200	\$52,890	2023
People Helping People Inc	KY	\$135,447	President	\$2,565	\$3,099	2024
Christian Services Love Inc Of Greater Lansing	MI	\$136,544	Help Center Coordinator	\$42,972	\$49,892	2024
Helping Hands Of Potsdam Inc	NY	\$90,906	Executive Di	\$25,910	\$26,336	2024
Eagles Nest Foundation	WA	\$86,597	Director	\$30,000	\$30,212	2024
Christian Ministries Of H'burg Inc	IN	\$145,438	Executive Director	\$25,000	\$30,531	2023
Interfaith Of Natrona County Inc	WY	\$150,397	Executive Dir.	\$55,000	\$64,540	2025
Community Hope Inc	MT	\$77,641	Director	\$34,275	\$41,560	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Flushing Jewish Community Council I	NY	\$152,579	Executive Di	\$21,000	\$20,795	2025
Pryor Ministries Center	OK	\$157,125	Director	\$18,000	\$22,954	2023
Kings Mountain Crisis Ministry Inc	NC	\$163,354	Executive Director	\$33,963	\$39,475	2024
Wish Granters Inc	ID	\$167,251	Marketing &	\$26,546	\$31,765	2024
Robs Barbershop Community Foundation	MD	\$167,633	Managing Director	\$58,500	\$61,521	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	22 organizations. Compensation range \$3,099–\$86,344; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$114,932); for reference, expenses \$40,164 and assets \$320,654. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Susan Nelson, reported title <i>"Board Member"</i> , 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	59 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Susan Nelson) 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 22 similarly situated organizations (Same NTEE sector (P60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,406 is reasonable (approximately the 59th 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.