

The Chip Miller Charitable Foundation

Executive Director / CEO

This analysis benchmarks the total compensation of **Jodi Morrison, Executive Director / CEO** (\$8,714) against **every comparable organization** that fit the selection criteria — **221** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Jodi Morrison — 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

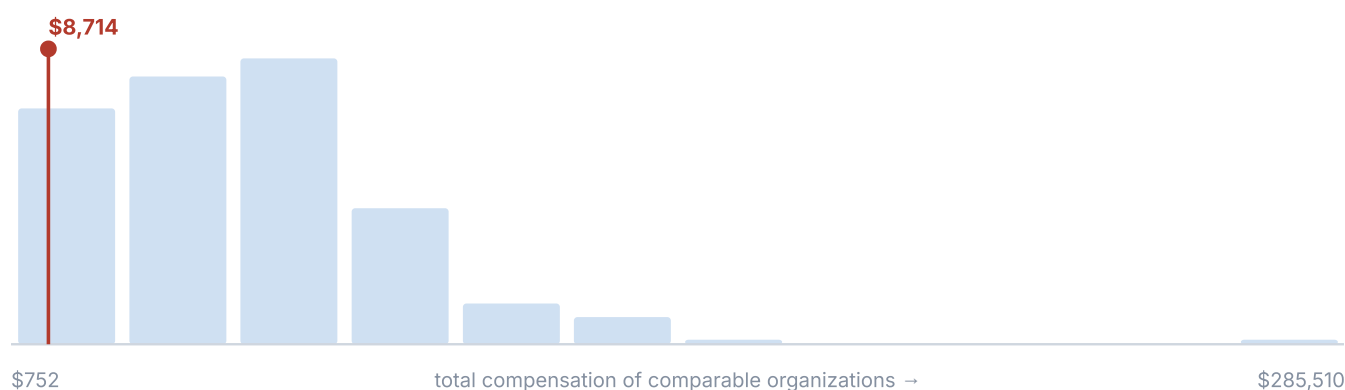
SECTOR Organizations sharing the subject's NTEE classification (G43).

BUDGET Total revenue between \$122,508 and \$274,272 — 0.67x to 1.50x the subject's \$182,848 (the band tightens as size grows).

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

221 organizations qualified on sector, size, and geography → **221** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,398

\$25,404

\$48,148

\$69,208

\$89,881

\$8,714



■ 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 PA 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
Texas Podiatric Medical Foundation	TX	\$183,446	Executive Director	\$21,600	\$21,667	2024
Candor Nc	NC	\$182,134	Executive Director	\$19,250	\$20,535	2023
Federation Center Of The Blind	SC	\$183,953	Executive Director	\$32,031	\$34,498	2023
Ms 4 Ms	MD	\$184,294	Ceo/director	\$12,000	\$11,250	2024
Autism Society Of America Foundation	MD	\$181,121	President And Ceo	\$52,831	\$49,529	2024
Ovarian Cancer Project Inc	NY	\$180,466	Executive Dir.	\$54,916	\$49,761	2024
Kidney Foundation Of Central Pa	PA	\$180,385	Executive Director	\$68,900	\$70,935	2023
Pop Earth Corporation	NY	\$179,952	Executive Di	\$60,000	\$54,368	2024
Chestor House Inc	CO	\$179,566	President	\$1,875	\$1,803	2024
Ovarian Cancer Alliance Of Oregon And Sw	WA	\$187,042	Executive Director	\$84,505	\$75,868	2024
Manes & Miracles At Chaffee Crossing	AR	\$178,339	Executive Director	\$17,000	\$19,162	2024
Gwendolyn's Gifts	MO	\$188,236	Executive Director	\$50,000	\$53,105	2024
Cincinnati Concours D'elegance Foundation	OH	\$189,220	Executive Director	\$75,000	\$79,657	2024
Armer Foundation For Kids	AZ	\$189,254	Founder	\$40,192	\$38,761	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
West Virginia Breast Health Initiative	WV	\$189,363	Executive Director	\$54,245	\$60,636	2023
Friendship Circle Of Va	VA	\$176,021	Executive Dir.	\$30,600	\$30,503	2023
National Kidney Services Inc	GA	\$189,734	Dir, President	\$12,000	\$12,099	2024
The Connecticut Orthopaedic Society	CT	\$175,799	Executive Di	\$65,654	\$63,552	2023
Carolina Children's Charity Inc	SC	\$190,165	Executive Director	\$91,455	\$95,674	2024
Hope In Pain Inc	CA	\$175,432	President	\$12,025	\$10,720	2023
412 Thrive	PA	\$175,282	Executive Dir.	\$14,000	\$14,414	2023
One Step Closer Therapeutic	CA	\$174,828	Vp/secretary	\$53,000	\$45,893	2024
East Tennessee Kidney Foundation Inc	TN	\$174,597	Executive Director	\$73,181	\$75,149	2025
Marthas Ranch Foundation	TX	\$174,460	Executive Dir.	\$25,038	\$25,858	2023
Move For Jenn Foundation	NC	\$173,487	Executive Di	\$59,422	\$61,569	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 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 **221** organizations. Compensation range \$752–\$285,510; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$182,848); for reference, expenses \$163,015 and assets \$1,127,546.

ROLE MATCH	Jodi Morrison, 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	10 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	5 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	9 th
All sources (D + E + F), adjusted	5 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 (Jodi Morrison) 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 13, 2026, comparing compensation against 221 similarly situated organizations (Same NTEE major group (G), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,714 is reasonable (approximately the 5th 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 13, 2026.