

# East Texas Food Bank Foundation Inc

Executive Director / CEO

EIN 203700295

TX · NTEE K31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **David Emerson, Executive Director / CEO** (\$22,461) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34<sup>th</sup>** percentile of comparable organizations within the typical range

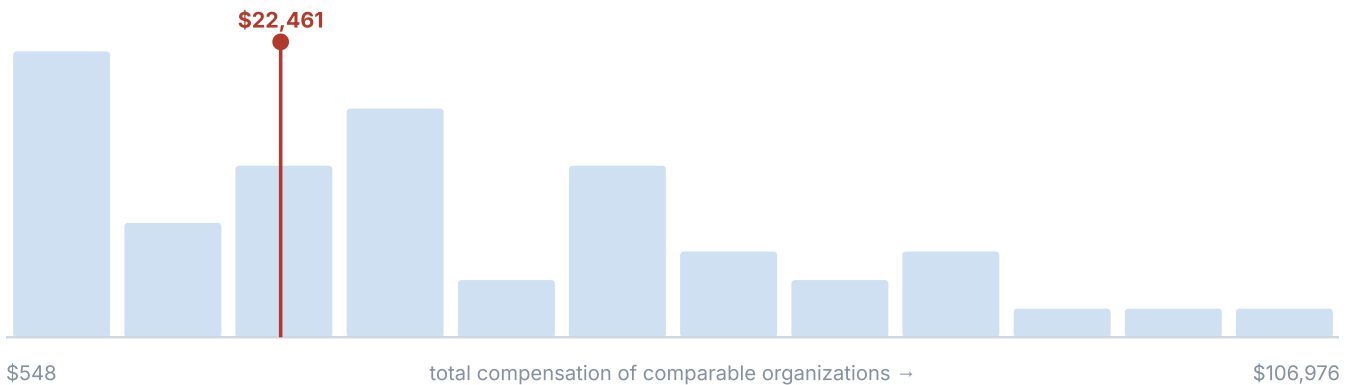
**Benchmarked executive:** David Emerson — reported title “CEO ETFB”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

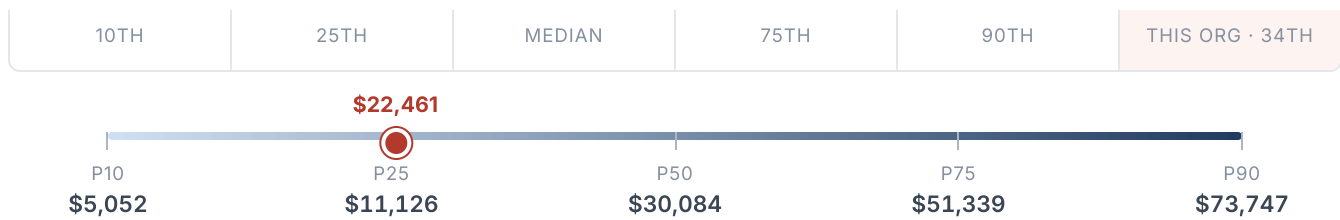
SECTOR	Organizations sharing the subject's NTEE classification (K31).
BUDGET	Total revenue between \$140,135 and \$313,735 — 0.67x to 1.50x the subject's \$209,157 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K31), nationwide + budget 0.67–1.5x revenue.

**47** organizations qualified on sector, size, and geography → **47** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,052	\$11,126	\$30,084	\$51,339	\$73,747	\$22,461
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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 TX 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="#">Loudon Food Pantry</a>	NH	\$208,681	President	\$36,400	<b>\$33,600</b>	2024
<a href="#">Toppenish Community Chest</a>	WA	\$209,879	Executive Di	\$34,501	<b>\$30,084</b>	2025
<a href="#">Beckley Dream Center Inc</a>	WV	\$207,718	Director	\$12,699	<b>\$14,151</b>	2023
<a href="#">Ignite Center</a>	IL	\$207,665	President	\$20,685	<b>\$20,930</b>	2023
<a href="#">Sag Harbor Comm Food Pantry Inc</a>	NY	\$212,978	Executive Di	\$8,597	<b>\$7,766</b>	2024
<a href="#">Red Truck Ministry</a>	VA	\$201,024	Admin Assist	\$6,268	<b>\$6,050</b>	2024
<a href="#">Bullhead Regional Food Bank Inc</a>	AZ	\$218,487	Executive Dir.	\$4,615	<b>\$4,437</b>	2024
<a href="#">Antigo Area Community Food Pantry</a>	WI	\$197,844	Manager	\$41,860	<b>\$44,994</b>	2023
<a href="#">Families Helping Families Ministries Inc</a>	GA	\$221,403	President	\$28,650	<b>\$28,798</b>	2024
<a href="#">Our Daily Bread Soup Kitchen Foundation Inc</a>	MA	\$196,516	Executive Director	\$57,700	<b>\$51,834</b>	2024
<a href="#">Jackson Community Food Pantry</a>	MI	\$222,374	Executive Director/treasurer	\$31,600	<b>\$32,606</b>	2024
<a href="#">Nolensville Food Pantry Inc</a>	TN	\$195,473	Executive Director	\$71,732	<b>\$75,377</b>	2024
<a href="#">Families Feeding Hope Foundation</a>	OK	\$223,322	Director	\$4,255	<b>\$4,823</b>	2023
<a href="#">Brooklyn Rescue Mission Urban Harvest Center Inc</a>	NY	\$226,034	President	\$25,000	<b>\$23,250</b>	2023
<a href="#">Milly's Pantry Inc</a>	NY	\$226,989	Executive Director	\$54,708	<b>\$49,420</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Northern Stokes Food Pantry Inc</a>	NC	\$228,071	Board Member	\$3,750	<b>\$3,874</b>	2024
<a href="#">Hunger Fighters Oregon</a>	OR	\$229,556	Executive Director	\$90,428	<b>\$83,950</b>	2024
<a href="#">Cultivate Abundance Inc</a>	FL	\$230,805	Executive Di	\$113,910	<b>\$106,976</b>	2024
<a href="#">Living Stones</a>	PA	\$233,220	Executive Di	\$51,000	<b>\$50,843</b>	2024
<a href="#">Porch-durham</a>	NC	\$183,371	Executive Director	\$70,344	<b>\$72,661</b>	2024
<a href="#">Athens Area Emergency Food Bank Inc</a>	GA	\$182,787	Director	\$47,589	<b>\$49,248</b>	2023
<a href="#">Astoria Food Pantry Inc</a>	NY	\$235,826	Board Member	\$3,000	<b>\$2,790</b>	2023
<a href="#">North Dearborn Pantry Inc</a>	IN	\$179,282	Operations	\$22,258	<b>\$23,465</b>	2024
<a href="#">Your Neighbor's House</a>	TX	\$239,093	Executive Director	\$44,992	<b>\$46,321</b>	2023
<a href="#">Gleaners Dispatch Inc</a>	FL	\$245,912	President	\$24,700	<b>\$23,882</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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** 47 organizations. Compensation range \$548–\$106,976; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$209,157); for reference, expenses \$38,117 and assets \$4,053,290. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** David Emerson, reported title "*CEO ETFB*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	34 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	38 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	100 <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 (David Emerson) 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 47 similarly situated organizations (Same NTEE sector (K31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,461 is reasonable (approximately the 34<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.