

Inter-cooperative Exchange

Executive Director / CEO

EIN 204792242

WA · NTEE K28

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Erling E Jacobsen, Executive Director / CEO** (\$138,118) against **every comparable organization** that fit the selection criteria — **292** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

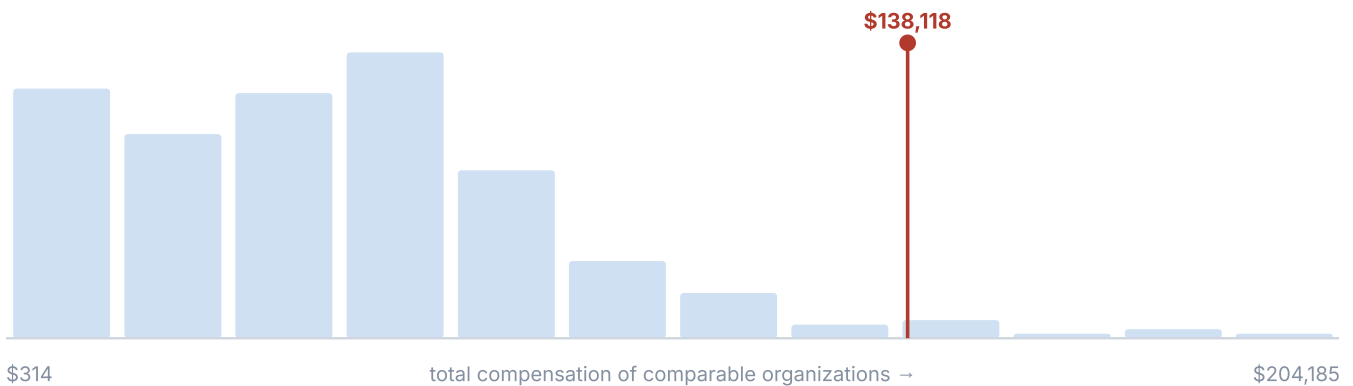
Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (K28).
- BUDGET** Total revenue between \$138,885 and \$310,938 — 0.67x to 1.50x the subject's \$207,292 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

292 organizations qualified on sector, size, and geography → **292** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| \$9,889 | \$25,757 | \$48,775 | \$68,682 | \$93,825 | \$138,118 |
| 10TH | 25TH | MEDIAN | 75TH | 90TH | THIS ORG · 98TH |

\$138,118



■ **Comparable organizations**

P50
\$9,889

P55
\$25,757

P50
\$48,775

P75
\$68,682

P90
\$93,825

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 WA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

| ORGANIZATION | STATE | TOTAL REVENUE | TOTAL COMP | SOURCE |
|---------------------------------------|-------|---------------|-----------------|--------|
| Community Service Associates Inc | NY | \$207,356 | \$82,089 | 990 |
| Ignite Center | IL | \$207,665 | \$23,385 | 990 |
| Beckley Dream Center Inc | WV | \$207,718 | \$15,811 | 990 |
| Cortland Loaves & Fishes Inc | NY | \$207,958 | \$51,266 | 990 |
| Shell Prairie Agriculture Association | MN | \$206,454 | \$2,406 | 990 |
| Loudon Food Pantry | NH | \$208,681 | \$37,541 | 990 |
| East Texas Food Bank Foundation Inc | TX | \$209,157 | \$25,095 | 990 |
| Soup For The Soul Org Inc | KY | \$204,886 | \$53,065 | 990 |
| Toppenish Community Chest | WA | \$209,879 | \$33,612 | 990 |
| St Johnsbury Nutritional Center Inc | VT | \$204,693 | \$54,909 | 990 |
| Community Markets Inc | WV | \$204,602 | \$57,153 | 990 |
| Believing In Our Future Inc | TX | \$210,148 | \$55,214 | 990 |
| Honore Farm And Mill | CA | \$203,746 | \$48,742 | 990 |
| Georgia Minority Outreach | GA | \$211,029 | \$57,604 | 990 |
| Landwerx | IA | \$211,456 | \$50,320 | 990 |
| Louisville Grows Incorporated | KY | \$201,786 | \$69,292 | 990 |
| Sag Harbor Comm Food Pantry Inc | NY | \$212,978 | \$8,677 | 990 |
| Acequia Institute | CO | \$201,500 | \$41,349 | 990 |
| Orchard Community Learning Service | AZ | \$201,308 | \$27,417 | 990 |
| The Souper Bowl Of Caring Inc | TX | \$213,452 | \$87,148 | 990 |
| Camellas Cupboard Incorporated | CT | \$213,476 | \$43,461 | 990 |
| Red Truck Ministry | VA | \$201,024 | \$9,868 | 990 |
| Kindness Farm | OR | \$213,995 | \$41,606 | 990 |
| Center For A Green Future | ME | \$214,205 | \$28,786 | 990 |

| ORGANIZATION | STATE | TOTAL REVENUE | TOTAL COMP | SOURCE |
|---------------------|-------|---------------|-----------------|--------|
| Fertile Groundworks | CA | \$199,551 | \$47,429 | 990 |

■ 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 WA 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 | 292 organizations. Compensation range \$314–\$204,185; filing years 2021–2025. |
| SIZE BASIS | Matched on total revenue (\$207,292); for reference, expenses \$218,938 and assets \$266,012. |
| ROLE MATCH | Erling E Jacobsen, reported title " <i>Director</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 | 16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 8 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 | 98th |
| Total compensation (D + F), as reported (no adjustments) | 98th |
| Reportable pay only (column D), adjusted | 98th |
| All sources (D + E + F), adjusted | 94th |

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 (Erling E Jacobsen) 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 292 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$138,118 is reasonable (approximately the 98th 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). 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.