

Restore Humanity Inc

Executive Director / CEO

EIN 205496307

AR · NTEE P58

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sarah Fennel Buchanan, Executive Director / CEO** (\$71,000) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

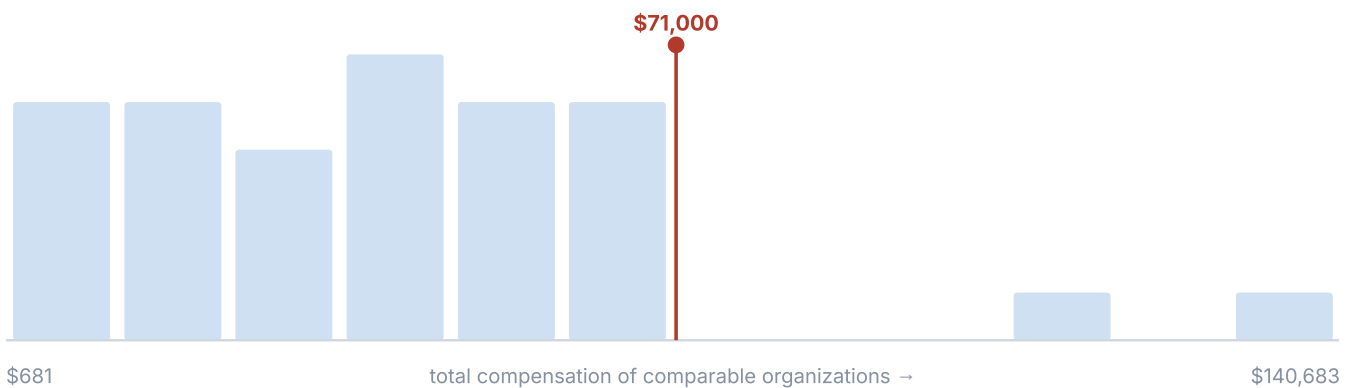
Benchmarked executive: Sarah Fennel Buchanan — reported title "CHAIRMAN", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P58).
BUDGET	Total revenue between \$222,070 and \$497,173 — 0.67x to 1.50x the subject's \$331,449 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P58), nationwide + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,359	\$19,951	\$40,603	\$53,790	\$68,662	\$71,000
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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 AR 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
Teachers Supply Closet	SC	\$338,844	Executive Dir.	\$72,347	\$67,146	2024
Christmas Project Inc	NY	\$323,236	Treasurer	\$7,000	\$5,483	2025
Dignity For Divas	WA	\$316,884	Executive Director	\$45,142	\$35,956	2024
Hope's Front Door	IL	\$314,179	Executive Director	\$78,000	\$70,236	2023
Boost A Foster Family Inc	AZ	\$314,055	Secretary	\$24,000	\$21,141	2023
The Christian Laymans Corps	PA	\$351,388	President & Ceo	\$58,152	\$53,115	2023
Childrens Literacy Network	MI	\$310,189	Executive Director	\$71,237	\$65,414	2024
Cardinal Kung Foundation Inc	CT	\$308,899	President	\$50,000	\$40,632	2025
Mending-the-gap Inc	GA	\$355,390	Secretary	\$38,769	\$34,680	2024
Ward 365 Nfp	IL	\$358,198	Executive Director	\$17,500	\$15,758	2023
Heroes Night Out Inc	TX	\$362,233	Executive Director	\$76,000	\$67,634	2024
New Mexico Childrens Foundation	NM	\$286,038	Executive Dir.	\$58,330	\$55,814	2024
Marshall County Christmas Coalition	AL	\$379,270	Executive Director	\$21,240	\$20,414	2024
The Christmas Cheer Agency Of Alamance	NC	\$280,428	Executive Director	\$50,000	\$47,319	2023
Kenosha Christmas Charities Inc	WI	\$278,814	Administrato	\$9,141	\$8,274	2025
Sweet Sleep Inc	TN	\$392,407	President	\$115,885	\$111,569	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wright-hennepin Electric Trust	MN	\$268,605	Chair	\$775	\$681	2024
Waukesha County Christmas Clearing	WI	\$268,507	Executive Di	\$44,825	\$40,574	2025
My Joyful Heart	IL	\$266,757	Executive Director	\$33,000	\$29,715	2023
A Bridge For Kids	CA	\$401,083	Ceo	\$66,176	\$50,837	2024
Childrens Christmas Party Of	FL	\$254,667	Executive Di	\$37,500	\$31,341	2024
Bikes For Goodness Sake	TX	\$408,415	Executive Dir.	\$20,857	\$18,561	2024
The Christmas Cheer All Year Program	CA	\$247,503	Vice President	\$54,000	\$41,483	2024
Pay It Forward Outreach Corp	FL	\$235,922	President	\$10,920	\$9,126	2024
Troopster Donation Corp	VA	\$431,571	Ceo & President	\$37,691	\$33,332	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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	32 organizations. Compensation range \$681–\$140,683; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$331,449); for reference, expenses \$380,631 and assets \$85,783.
ROLE MATCH	Sarah Fennel Buchanan, reported title " <i>CHAIRMAN</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.
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	94 th
Total compensation (D + F), as reported (no adjustments)	78 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	94 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 (Sarah Fennel Buchanan) 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 32 similarly situated organizations (Same NTEE sector (P58), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$71,000 is reasonable (approximately the 94th 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.