

Center For Psychotherapy Spirituality & Creativity

Executive Director / CEO

EIN 208097141

CA · NTEE F80

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Peter H Coster, Executive Director / CEO** (\$19,000) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **4th** percentile of comparable organizations

below the typical range for comparable organizations

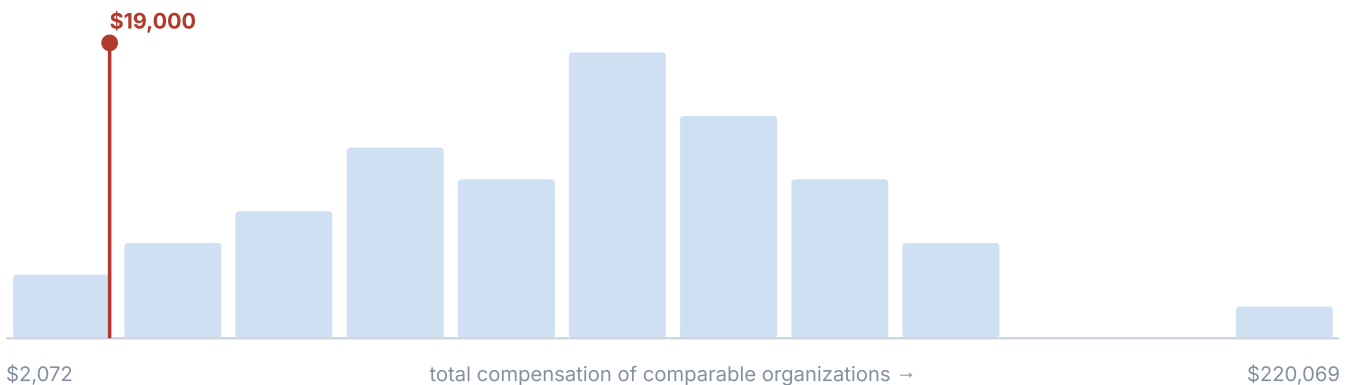
Benchmarked executive: Peter H Coster — reported title “Director and Founder”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F80).
BUDGET	Total revenue between \$309,688 and \$693,331 — 0.67x to 1.50x the subject's \$462,221 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F80), nationwide + budget 0.67–1.5x revenue.

45 organizations qualified on sector, size, and geography → **45** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$38,364 10TH	\$70,711 25TH	\$96,775 MEDIAN	\$117,830 75TH	\$141,437 90TH	\$19,000 THIS ORG · 4TH
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\$19,000



■ 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
Atron Foundation	VA	\$465,513	Chair	\$96,000	\$104,577	2025
Forensic Mental Health Association	CA	\$476,044	Executive Dir.	\$107,961	\$111,150	2023
Vocal Inc	VA	\$479,237	Ex. Director	\$81,469	\$88,748	2025
Nami Greater Orlando Inc	FL	\$442,313	Executive Director	\$89,731	\$100,503	2023
50 Mile March Foundation Inc	NE	\$483,581	Executive Director	\$33,333	\$42,746	2023
Center For Youth Mental Health	CA	\$440,705	President	\$25,045	\$25,045	2024
Mid-valley Fellowship	OR	\$483,781	Executive Dir.	\$37,921	\$40,782	2024
Christian Counseling Ministries Westernnewyork Inc	NY	\$484,037	Executive Director	\$83,206	\$89,645	2023
National Alliance On Mental Illness Wood County	OH	\$504,160	Executive Director	\$57,649	\$70,711	2024
Nami Rhode Island	RI	\$504,716	Executive Di	\$63,774	\$72,910	2023
The Massachusetts Mental Health	MA	\$527,368	Exec. Dir.	\$60,210	\$64,509	2023
Athens Mental Health Inc	OH	\$386,065	Exec Directir	\$57,464	\$72,566	2023
Nami Illinois Inc	IL	\$538,830	Executive Director	\$134,756	\$157,954	2023
National Alliance On Mental Illness Of Vermont Inc	VT	\$541,034	Executive Director	\$103,241	\$120,341	2024
The Yellow Tulip Project	ME	\$366,033	Director	\$1,736	\$2,072	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nami Will-grundy	IL	\$363,859	Executive Director	\$28,846	\$32,842	2024
Mental Health America Of Greater Dallas	TX	\$567,337	Executive Director	\$79,024	\$94,248	2023
American Friends Of Shalvat Chayim Inc	NY	\$356,147	President	\$80,500	\$84,241	2024
The Arc Of Lancaster County	PA	\$351,137	Executive Director	\$49,846	\$56,082	2025
Sapientia Initiative Inc	NY	\$345,725	Executive Dir.	\$72,681	\$76,058	2024
Nami Montana	MT	\$342,441	Executive Director	\$94,350	\$117,781	2024
North Carolina Infantlyoung Child	NC	\$333,856	Executive Di	\$78,875	\$97,170	2023
Nami Davidson County Inc	TN	\$333,149	Executive Director	\$86,452	\$105,238	2024
Nami Broward County Inc	FL	\$331,789	Ceo	\$123,775	\$134,658	2024
Paws For Patrick	IL	\$593,880	Executive Director	\$85,000	\$96,775	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 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 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 45 organizations. Compensation range \$2,072–\$220,069; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$462,221); for reference, expenses \$442,847 and assets \$102,280.

ROLE MATCH	Peter H Coster, reported title " <i>Director and Founder</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	4 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	4 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 (Peter H Coster) 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 10, 2026, comparing compensation against 45 similarly situated organizations (Same NTEE sector (F80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,000 is reasonable (approximately the 4th 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 10, 2026.