



■ 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 NY 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
People For Urban Progress Inc	IN	\$215,173	Executive Director	\$52,911	\$61,749	2024
Maine Resource Recovery Association	ME	\$223,731	Executive Di	\$54,674	\$59,025	2025
The Recyclery Collective	IL	\$227,204	Director / Programming Coordinator	\$20,403	\$22,198	2024
Regenerative Education Centers Inc	HI	\$203,725	Pres/executi	\$39,800	\$39,434	2024
Bowling Green Recycling Center Inc	OH	\$234,872	Chairman	\$11,045	\$12,946	2024
Deidox Films Inc	CA	\$194,842	Chair/executive Director	\$88,000	\$86,576	2023
Kanu Hawaii	HI	\$257,751	Executive Director	\$64,996	\$64,398	2024
Cwmu Association	UT	\$259,051	Secretary	\$5,000	\$5,831	2023
Bella Vista Recycling Foundation	AR	\$261,197	Director	\$43,400	\$55,581	2023
Recycle Livingston Inc	MI	\$171,560	Director	\$45,515	\$51,990	2024
Valley View Foundation	OH	\$171,060	Executive Director	\$68,533	\$80,328	2024
The Idea Store Creative Reuse Center	IL	\$272,176	Manager	\$33,663	\$37,706	2023
Methow Recycles	WA	\$291,962	Executive Director	\$29,913	\$29,638	2024
Habits Of Waste	CA	\$307,102	Founder, Director, President, Ed	\$133,943	\$127,995	2024
Bk Rot Inc	NY	\$319,398	Executive Director	\$82,810	\$80,675	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cement Kiln Recycling Coalition	VA	\$322,206	Executive Director	\$177,030	\$194,747	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 16 organizations. Compensation range \$5,831–\$194,747; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$218,784); for reference, expenses \$136,757 and assets \$418,020.

ROLE MATCH Kate Parsons, reported title "*SECRETARY*", 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 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	13th
Total compensation (D + F), as reported (no adjustments)	13th
Reportable pay only (column D), adjusted	13th
All sources (D + E + F), adjusted	13th

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 (Kate Parsons) 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 16 similarly situated organizations (Same NTEE sector (C27), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,703 is reasonable (approximately the 13th 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.