

Refal Inc

Executive Director / CEO

EIN 223106756
 NJ · NTEE P20
 FY ending 2022-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Earl Thomas, Executive Director / CEO** (\$44,734) against **every comparable organization** that fit the selection criteria — **729** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

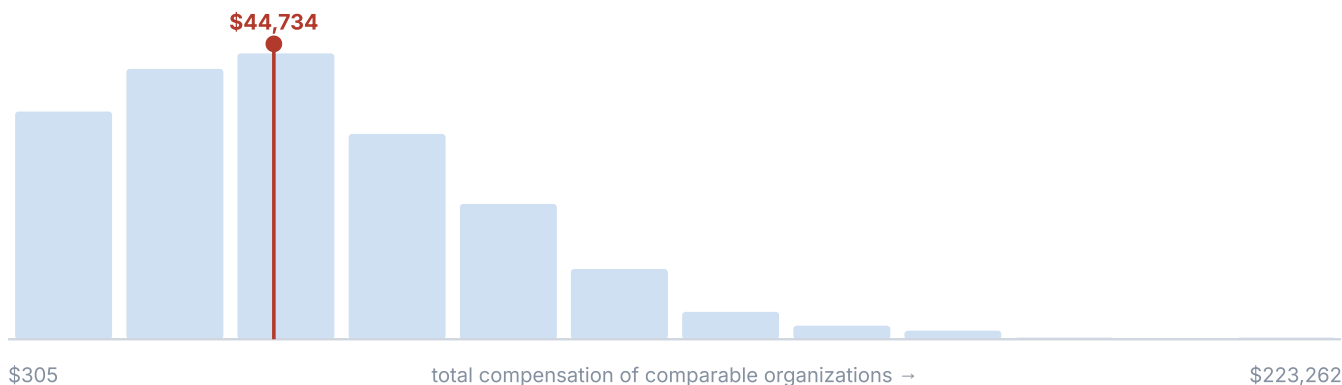
Benchmarked executive: Earl Thomas — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$134,335 and \$300,750 — 0.67x to 1.50x the subject's \$200,500 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

729 organizations qualified on sector, size, and geography → **729** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,332	\$25,957	\$45,791	\$69,682	\$92,364	\$44,734
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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 NJ 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
The Inclusive Oceania Alliance	HI	\$200,500	Foundation Mgr.	\$3,500	\$3,275	2024
Ministries Of Pastoral Care Inc	WA	\$200,458	President	\$43,116	\$40,341	2024
Inspiring Tomorrows Leaders	TX	\$200,582	President & Ceo	\$67,000	\$72,108	2023
Lichen Health	CA	\$200,779	Exec Dir, Vp	\$103,846	\$91,295	2025
Christmas Magic Inc	NY	\$200,181	Treasurer	\$6,300	\$5,949	2024
Chen Teng Hsiu Compassion Foundation	CA	\$200,181	Secretary	\$48,000	\$43,315	2024
Feeding People Through Plants Nfp	IL	\$199,826	Ceo	\$70,040	\$71,959	2024
Renew Life Center Inc	NJ	\$201,337	Executive Di	\$31,154	\$29,068	2024
Alamance Citizens For A Drug Free	NC	\$201,440	Secretary Ex	\$53,080	\$57,317	2024
Hope For The Hopeless	AZ	\$199,482	Executive Director	\$18,000	\$18,625	2023
Connecticut Nurseryman's Foundation Inc	CT	\$201,614	Secretary	\$17,000	\$16,657	2024
Scottish Rite Research Society	DC	\$201,857	Treasurer/cf	\$14,248	\$13,066	2024
Eagles Nest Ranch	CO	\$199,115	Executive Dir.	\$42,000	\$42,087	2024
Volunteers In Service	MI	\$201,970	Executive Di	\$42,808	\$47,539	2023
Third Phase Christian Center	IN	\$198,870	Director	\$40,000	\$44,082	2024
Wheeling Forward Inc	NY	\$202,236	President	\$18,000	\$17,500	2023
Klamath Grown	OR	\$198,684	President	\$12,696	\$12,321	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Seven Baskets Community Development Corporation	OH	\$202,529	Executive Director	\$3,960	\$4,271	2025
Destination Canal Winchester	OH	\$202,723	Executive Di	\$45,000	\$51,280	2023
Life Factors Ministries	PA	\$198,228	President	\$101,324	\$105,595	2024
Project Outpour	NC	\$198,088	Executive Director	\$44,234	\$47,764	2024
Washington African American Chamber Of Commerce	WA	\$197,951	Ceo Founder	\$10,500	\$10,114	2023
Basics In Milwaukee Inc	WI	\$203,191	Executive Director	\$54,833	\$59,845	2024
The Still Place Inc	NC	\$203,343	Executive Di	\$32,750	\$36,408	2023
Vineyard Community Services	MN	\$203,346	Executive Director	\$12,000	\$12,757	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ cost of living and 2022 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 NJ 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	729 organizations. Compensation range \$305–\$223,262; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$200,500); for reference, expenses \$215,291 and assets \$0.
ROLE MATCH	Earl Thomas, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	32 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 14 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	49 th
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	46 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 (Earl Thomas) 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 729 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,734 is reasonable (approximately the 49th 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.