

Manheim Central Foundation For

Executive Director / CEO

EIN 233074569

PA · NTEE B12

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Amy Howett, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

Benchmarked executive: Amy Howett — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B12).

BUDGET Total revenue between \$149,056 and \$333,708 — 0.67x to 1.50x the subject's \$222,472 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

68 organizations qualified on sector, size, and geography

→ **68** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,757	\$15,137	\$37,122	\$69,979	\$91,921	\$30,000
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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 PA 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
Eastlake Educational Foundation	CA	\$223,340	Executive Director	\$80,262	\$69,499	2025
Ferndale Public Schools Foundation	WA	\$225,437	Executive Director	\$4,794	\$4,418	2024
Wilson Education Foundation	PA	\$226,468	Executive Director	\$33,250	\$34,130	2024
Mequon-thiensville Education Foundation Inc	WI	\$214,357	Executive Director	\$32,500	\$35,968	2023
Friends Of Waiialua Robotics	HI	\$212,293	President	\$15,870	\$15,057	2023
Lancaster Country Club Foundation	PA	\$210,886	Treasurer	\$26,936	\$28,465	2023
Nextmark Foundation Inc	NJ	\$210,508	President	\$18,000	\$16,542	2024
William S Hart Education Foundation	CA	\$235,818	Executive Director	\$61,832	\$56,580	2023
South Dade Education Fund Inc	FL	\$235,957	President	\$114,247	\$110,472	2024
Teaching And Learning Collaborative Inc	CA	\$208,413	President	\$22,500	\$19,483	2025
Friends Of Richmond Community High School	VA	\$207,623	Executive Director	\$61,702	\$59,741	2025
Njea Affiliates Risk Purchasing	NJ	\$206,464	President	\$100,282	\$92,159	2024
State College Area School District	PA	\$240,559	Executive Director	\$72,159	\$74,068	2024
Mandela International Magnet School Education Foundation	NM	\$203,289	Treasurer	\$3,000	\$3,321	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rochester Education Foundation Inc	NY	\$202,563	Executive Director	\$32,500	\$31,121	2023
Hallsville Isd Education Foundation	TX	\$201,469	Executive Dir.	\$20,000	\$20,592	2024
Safer Diy Spaces Inc	CA	\$243,732	Executive Director	\$95,388	\$87,286	2023
Western Dairy Education & Research	MO	\$200,700	President	\$415,400	\$452,866	2024
Friends Of The Portland Community Free Clinic	ME	\$244,572	Ex-officio	\$12,360	\$13,116	2023
Katie Weingartner Foundation	NV	\$245,727	Executive Director	\$37,596	\$38,790	2024
Afghanistan Peacebuilding Initiative	IN	\$245,775	President/director	\$5,500	\$5,971	2024
Greater Atlanta Christian Foundation Inc	GA	\$246,608	President Of Gacs	\$81,293	\$86,620	2023
The Fleischer Foundation	IL	\$246,611	President	\$16,533	\$16,730	2024
Education Foundation Of Stanislaus	CA	\$248,279	Ceo	\$11,500	\$10,221	2024
The Manufacturers Education Foundation Inc	GA	\$249,192	President & Ceo	\$44,044	\$45,583	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2025 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 PA 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	68 organizations. Compensation range \$759–\$452,866; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$222,472); for reference, expenses \$180,237 and assets \$2,149,962.
ROLE MATCH	Amy Howett, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	40 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	37 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 (Amy Howett) 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 68 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 40th 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.