

# Memphis-plough Community Foundation

Executive Director / CEO

EIN 237047899  
 TN · NTEE T31Z  
 FY ending 2025-04-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Robert M Fockler, Executive Director / CEO** (\$50,479) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Robert M Fockler — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (T31Z).

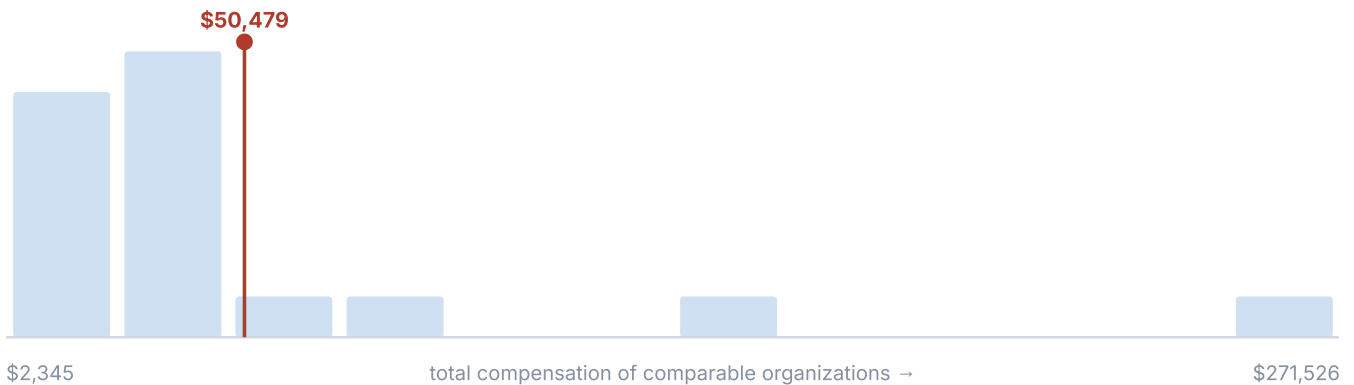
**BUDGET** Total revenue between \$49,787 and \$111,465 — 0.67x to 1.50x the subject's \$74,310 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (T31), nationwide + budget 0.67–1.5x revenue.

**17** organizations qualified on sector, size, and geography

→ **17** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$9,760</b>	<b>\$11,271</b>	<b>\$30,889</b>	<b>\$39,308</b>	<b>\$104,449</b>	<b>\$50,479</b>
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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 TN 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
<a href="#">Baltimore City Community College</a>	MD	\$72,950	Controller	\$157,347	<b>\$147,894</b>	2023
<a href="#">S8 Impact Foundation</a>	GA	\$75,796	Trustee	\$34,041	<b>\$33,424</b>	2024
<a href="#">Jobs For Humanity Inc</a>	FL	\$76,980	President & Ceo	\$31,651	<b>\$29,035</b>	2024
<a href="#">Isa Foundation</a>	PA	\$69,832	Exec Director	\$11,312	<b>\$10,732</b>	2025
<a href="#">The Good Fight Foundation Inc</a>	LA	\$69,239	Vp / Treasur	\$30,000	<b>\$33,211</b>	2023
<a href="#">Calvin Community Foundation</a>	IA	\$79,743	Ceo	\$10,541	<b>\$11,271</b>	2024
<a href="#">Eastside Area Community Foundation</a>	IN	\$66,933	Executive Di	\$10,500	<b>\$10,813</b>	2024
<a href="#">Jewish Family &amp; Children's Services Of</a>	NJ	\$81,731	Ceo	\$68,048	<b>\$59,329</b>	2024
<a href="#">Asbury Park Foundation Inc</a>	KS	\$66,371	Chief Executive Officer	\$12,600	<b>\$13,685</b>	2023
<a href="#">The Foundation Of The Broome-tioga</a>	NY	\$82,492	Chief Executive Officer	\$35,005	<b>\$30,889</b>	2024
<a href="#">Sutton County Community Trust</a>	TX	\$62,697	Trustee	\$2,400	<b>\$2,345</b>	2024
<a href="#">Baraga County Community Foundation</a>	MI	\$90,676	Executive Director	\$38,998	<b>\$39,308</b>	2024
<a href="#">Sterling Heights Area Community</a>	MI	\$91,339	Executive Di	\$35,625	<b>\$35,908</b>	2024
<a href="#">Bay Harbor Foundation</a>	MI	\$56,553	Executive Director	\$8,000	<b>\$8,301</b>	2023
<a href="#">Allen Morris Charitable Foundation</a>	GA	\$92,690	Trustee	\$29,331	<b>\$28,799</b>	2024
<a href="#">Marshall Hospital Foundation</a>	TX	\$54,922	President/ceo	\$269,993	<b>\$271,526</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Caldwell County Community Services Foundation</a>	TX	\$100,475	President	\$77,275	<b>\$75,485</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	17 organizations. Compensation range \$2,345–\$271,526; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$74,310); for reference, expenses \$102,841 and assets \$1,919,860.
ROLE MATCH	Robert M Fockler, reported title <i>"PRESIDENT"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	76 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	94 <sup>th</sup>

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

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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 (Robert M Fockler) 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 17 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,479 is reasonable (approximately the 76<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.