

Abc Life Center Inc

Executive Director / CEO

EIN 251742138

PA · NTEE E400

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Kim Simons, Executive Director / CEO** (\$47,904) against **every comparable organization** that fit the selection criteria — **124** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

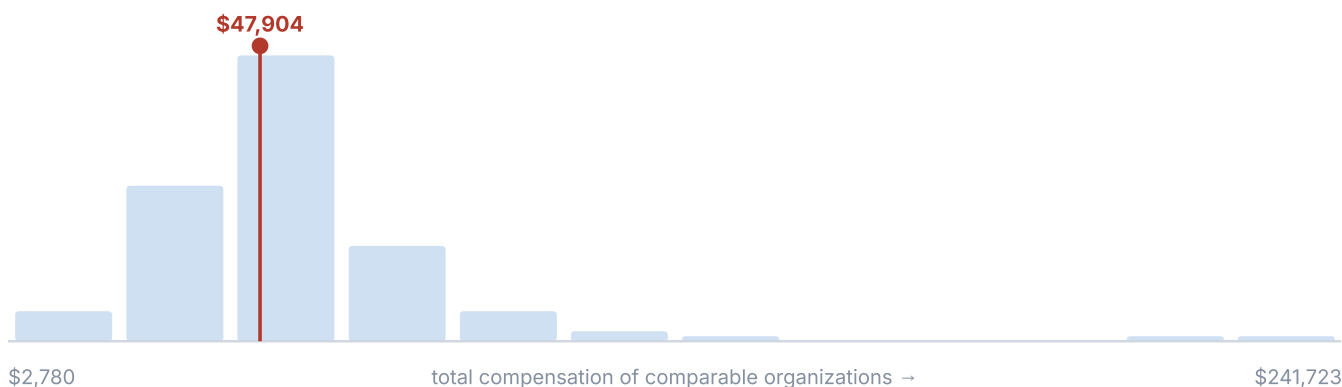
Benchmarked executive: Kim Simons — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E400).
BUDGET	Total revenue between \$190,210 and \$425,845 — 0.67x to 1.50x the subject's \$283,897 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E40), nationwide + budget 0.67–1.5x revenue.

124 organizations qualified on sector, size, and geography → **124** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,648	\$39,593	\$51,392	\$62,176	\$76,920	\$47,904
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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
Womens Enrichment Center	SC	\$284,238	Executive Director	\$55,000	\$59,238	2023
Pregnancy Care Services Inc	OR	\$284,971	Executive Director	\$57,660	\$53,695	2024
Pregnancy Resource Center Inc	OR	\$286,269	Executive Dir.	\$59,321	\$55,242	2024
Life House Crisis Pregnancy Center Inc	KY	\$280,638	Executive Director	\$48,972	\$52,760	2024
Pregnancy Resource Center Of Flint	MI	\$276,192	Executive Director	\$61,530	\$63,686	2024
Breath Of Life Maternity Ministries	TX	\$294,253	Executive Director	\$57,350	\$57,527	2024
Breath Of Life Inc	FL	\$273,391	Secretary	\$256,598	\$241,723	2024
In His Hands Life Ministry Inc	NC	\$273,233	Executive Di	\$28,998	\$30,046	2024
Ramona Crisis Pregnancy Center	CA	\$272,722	Secretary/executive Director	\$72,312	\$64,464	2023
Community Pregnancy Center Of Pasadena	TX	\$272,667	Executive Director	\$56,392	\$56,566	2024
Life Is For Eternity Pregnancy Center	OH	\$271,409	Director Of Center	\$32,619	\$35,667	2023
Central Coast Pregnancy Center	CA	\$270,358	Executive Dir.	\$55,382	\$49,372	2023
First Step Pregnancy Center Inc	VT	\$267,888	Executive Dir.	\$31,121	\$31,411	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Community Pregnancy Center Inc	OH	\$300,826	Executive Director	\$51,375	\$54,565	2024
Women's Health Services Inc	AL	\$265,959	Vice President	\$120,000	\$133,839	2023
Pregnancy Help Center Of Chesterfield	VA	\$265,848	Executive Director	\$39,024	\$37,784	2024
Hope Womens Center Inc	SC	\$263,818	Director	\$22,000	\$23,015	2024
Aspire Medical Services And Education	CO	\$305,437	Executive Director	\$48,308	\$46,450	2024
Crisis Pregnancy Ctr Of Central Maine	ME	\$305,968	Excutive Director	\$36,947	\$37,099	2024
Northlake Crisis Pregnancy Ctr Inc	LA	\$306,739	Exec.dir	\$26,100	\$28,819	2024
Lifeline Pregnancy Care Center Inc	PA	\$260,474	Center Director	\$43,823	\$43,823	2024
Community Pregnancy Center Inc	OH	\$308,742	Executive Direc	\$103,289	\$112,943	2023
Sumter Pregnancy Center	SC	\$309,201	Executive Director	\$49,555	\$53,373	2023
New Family Life Services	WA	\$258,169	Executive Dir.	\$28,704	\$26,531	2023
Acadiana Pregnancy Center & Clinic	LA	\$310,399	Executive Di	\$63,558	\$70,180	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 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 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	124 organizations. Compensation range \$2,780–\$241,723; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$283,897); for reference, expenses \$216,612 and assets \$228,143.
ROLE MATCH	Kim Simons, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	7 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	42 nd
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	42 nd

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 (Kim Simons) 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 124 similarly situated organizations (Same NTEE sector (E40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,904 is reasonable (approximately the 42nd 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.