

Plum

Executive Director / CEO

This analysis benchmarks the total compensation of **Dr Howard C Smith II, Executive Director / CEO** (\$58,945) against **every comparable organization** that fit the selection criteria — **1070** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

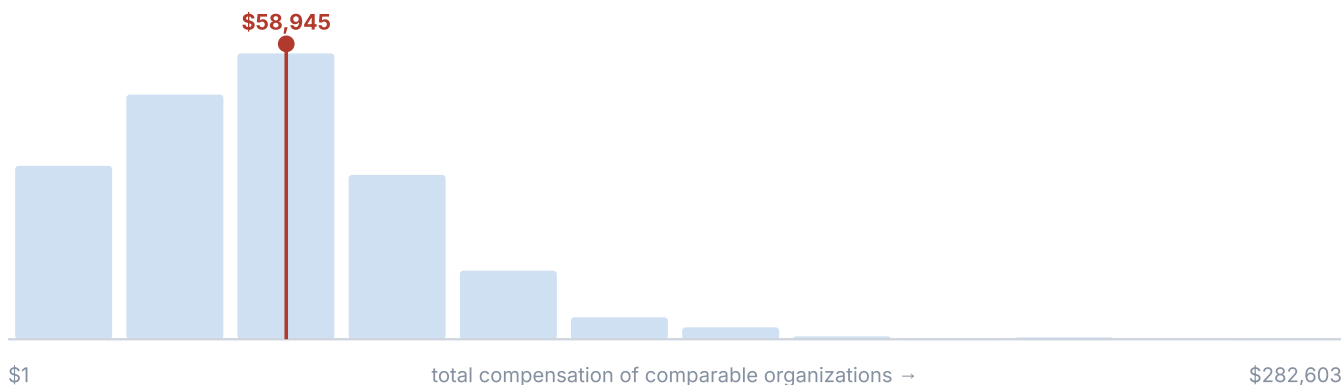
Benchmarked executive: Dr Howard C Smith II — reported title “Director President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$289,239 and \$647,551 — 0.67x to 1.50x the subject's \$431,701 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

1,070 organizations qualified on sector, size, and geography → **1,070** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,735	\$32,424	\$52,146	\$73,152	\$95,948	\$58,945
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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 AR 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
Combat Control Foundation	FL	\$431,766	Executive Di	\$90,000	\$73,059	2024
United Through Education	CA	\$432,009	Vice President, Director	\$58,229	\$43,448	2024
Hope4liberiaincorporated	NE	\$432,104	Ceo	\$26,000	\$24,165	2024
Friendship Circle Of Miami Inc	FL	\$432,354	Executive Di	\$30,814	\$25,753	2023
Glenn Hudson Muay Thai Self Defense	IL	\$432,387	President	\$88,400	\$75,098	2024
Monarchcare Inc	FL	\$432,407	Ceo/execdir/	\$77,107	\$64,442	2023
Fishers Farm Corporation	AL	\$430,838	Director Of	\$59,875	\$55,895	2024
Rooted Northwest Arkansas	AR	\$430,519	Executive Director	\$99,231	\$99,231	2023
Pirate Springs	TN	\$430,472	President/ceo	\$20,800	\$18,893	2024
Historically Black Colleges And Universities Wrestling Initiative	MD	\$433,143	Executive Director	\$178,602	\$144,287	2024
Baltimore Action Legal Team Inc	MD	\$430,058	Executive Director	\$68,000	\$56,558	2023
Give Nebraska	NE	\$433,585	Executive Di	\$75,953	\$70,591	2024
Kids Teen Rider Inc	IL	\$433,792	President	\$40,000	\$33,981	2024
Trusting Connections	CA	\$433,862	Ceo	\$122,413	\$91,340	2024
Multipli International Inc	AR	\$429,503	President	\$42,000	\$40,795	2024
Christian Chefs International	OR	\$429,255	President	\$51,615	\$40,352	2025
Ascend - Leadership Through Athletics Inc	VA	\$429,179	Executive Director	\$55,938	\$46,671	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Trident Medical International	ME	\$434,329	Director Of Operations	\$50,000	\$44,542	2023
Laurent House Foundation Inc	IL	\$429,022	Executive Director	\$75,000	\$63,714	2024
Salem Ministers Conference Community Food Pantry	VA	\$429,003	Executive Director	\$54,696	\$45,635	2024
Sam & Devorah Foundation For Trans Youth	NJ	\$434,848	Employee	\$135,000	\$104,155	2024
Above The Rest Academy	CA	\$428,548	President	\$76,500	\$57,082	2024
Street Samaritans	IL	\$434,855	Executive Director	\$67,923	\$57,702	2024
Hope At The Brick House Inc	IA	\$434,971	Agency Director	\$40,000	\$37,846	2024
A Supportive Community For All	WA	\$428,374	Executive Director	\$87,136	\$69,404	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR cost of living and 2023 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 AR 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	1070 organizations. Compensation range \$1-\$282,603; filing years 2020–2025.
SIZE BASIS	Matched on total revenue (\$431,701); for reference, expenses \$410,260 and assets \$21,500.
ROLE MATCH	Dr Howard C Smith li, reported title " <i>Director President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	54 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 27 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	59 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	56 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 (Dr Howard C Smith II) 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 1070 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,945 is reasonable (approximately the 59th 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.