

Make A Difference Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Theresa Grant, Executive Director / CEO** (\$90,579) against **every comparable organization** that fit the selection criteria — **146** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

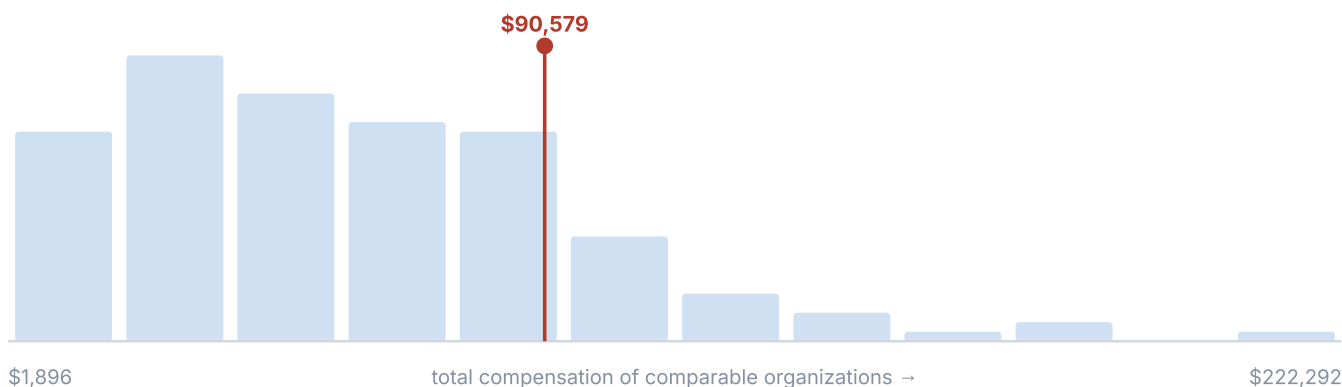
Benchmarked executive: Theresa Grant — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q30).
BUDGET	Total revenue between \$268,031 and \$600,070 — 0.67x to 1.50x the subject's \$400,047 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q30), nationwide + budget 0.67–1.5x revenue.

146 organizations qualified on sector, size, and geography → **146** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,665	\$30,111	\$55,207	\$81,946	\$100,088	\$90,579
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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 ID 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
Chispa Project	MO	\$400,155	Executive Director	\$52,100	\$53,245	2024
Global Healing	CA	\$402,627	Executive Dir.	\$115,200	\$98,820	2023
God's Littlest Angels Inc	CO	\$402,671	President	\$19,387	\$17,937	2024
Haki Community Organization	OR	\$393,756	President	\$127,260	\$117,401	2023
Hands Offering Hope Foundation Inc	CT	\$406,415	President	\$19,500	\$17,642	2024
American Friends Of The Bambi Homes Colombia	NY	\$393,535	Board Member	\$19,500	\$17,504	2023
Franciscan Family Apostolate Inc	CT	\$392,339	President	\$35,000	\$31,665	2024
Reformation Hope Inc	GA	\$392,259	Executive Director	\$79,145	\$76,786	2024
Acts 29 Ministries Inc	OH	\$392,005	President	\$25,575	\$26,138	2024
African Christian Schools Foundation	TN	\$391,934	Executive Director	\$80,000	\$83,537	2023
Links International	TX	\$391,681	President	\$31,800	\$31,601	2023
Human Rights For Kids	DC	\$391,520	Ceo	\$125,000	\$105,842	2024
Charlies Lunch Ministries	TX	\$391,005	Vice President	\$65,315	\$63,042	2024
Village Earth	CO	\$409,567	Executive Director	\$85,978	\$81,899	2023
Fountains Of Hope International Inc	IN	\$390,209	Executive Dir.	\$74,627	\$75,937	2024
Red Rhino Orphanage Project	CA	\$387,749	Exec. Director	\$60,000	\$49,992	2024
Rostropovich-vishnevskaya Foundation	DC	\$387,111	Executive Director	\$262,528	\$222,292	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Zara Initiative	CA	\$387,011	Secretary Director Onsite Director	\$19,000	\$15,831	2024
Vision Health International	CO	\$413,232	Executive Di	\$21,180	\$19,596	2024
Mayan Hands Foundation Ltd	NY	\$386,658	Executive Director	\$60,000	\$52,315	2024
Rise Beyond The Reef	WA	\$414,355	Founder Exec Director	\$62,177	\$53,714	2024
Vision For The Poor	PA	\$382,721	Exec. Dir/pres	\$14,400	\$13,499	2025
Arlene Campbell Humanitarian Foundation	TX	\$380,640	President	\$3,140	\$3,031	2024
Enchanted Peach Children's Foundation	GA	\$380,018	Executive Director	\$75,000	\$72,765	2024
Global Seed Planters	MN	\$378,056	President	\$54,467	\$53,464	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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	146 organizations. Compensation range \$1,896–\$222,292; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$400,047); for reference, expenses \$374,856 and assets \$666,357.
ROLE MATCH	Theresa Grant, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	84 th
Total compensation (D + F), as reported (no adjustments)	77 th
Reportable pay only (column D), adjusted	86 th
All sources (D + E + F), adjusted	83 rd

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 (Theresa Grant) 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 146 similarly situated organizations (Same NTEE sector (Q30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,579 is reasonable (approximately the 84th 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.