

# War Legacies Project Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Susan Hammond, Executive Director / CEO** (\$49,448) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68<sup>th</sup>** percentile of comparable organizations within the typical range

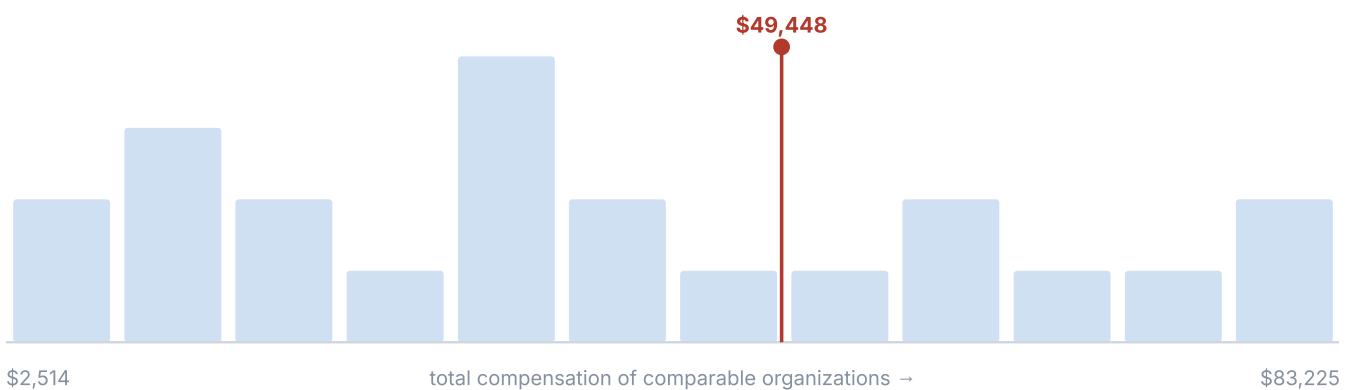
**Benchmarked executive:** Susan Hammond — reported title “Executive Director/Board Secretary”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$63,357 and \$141,846 — 0.67x to 1.50x the subject's \$94,564 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

**22** organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,118	\$18,643	\$35,415	\$56,354	\$70,824	\$49,448
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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 VT 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="#">Mammacare Foundation Inc</a>	FL	\$94,855	President	\$19,322	<b>\$17,569</b>	2025
<a href="#">Beauty Certified Education Association</a>	MN	\$92,935	Board Member/executive Director	\$51,406	<b>\$50,466</b>	2024
<a href="#">Maury Seldin Advanced Studies</a>	FL	\$90,703	Chairman/pre	\$10,800	<b>\$10,080</b>	2024
<a href="#">Evolve Mentoring</a>	NC	\$100,977	Executive Director	\$41,333	<b>\$45,475</b>	2022
<a href="#">Northwest Tennessee</a>	TN	\$101,975	President/ce	\$56,923	<b>\$59,446</b>	2024
<a href="#">Texas Arabic Academy Inc</a>	TX	\$102,125	Ceo	\$22,000	<b>\$21,864</b>	2024
<a href="#">New Vision For Children And Families Services Inc</a>	NY	\$84,688	President	\$30,500	<b>\$28,191</b>	2023
<a href="#">Healthy Congregations Inc</a>	OH	\$80,104	Ceo/executive Director	\$31,251	<b>\$33,856</b>	2023
<a href="#">Literacy Volunteers At Centenary</a>	LA	\$77,776	Executive Director	\$32,800	<b>\$35,883</b>	2024
<a href="#">Foundation For Coffee Knowledge</a>	IL	\$76,013	Ceo	\$2,500	<b>\$2,514</b>	2023
<a href="#">Academy For Lifelong Learning</a>	NY	\$114,020	Executive Di	\$81,673	<b>\$71,434</b>	2025
<a href="#">Washington Baptist Seminary</a>	DC	\$114,397	President	\$12,000	<b>\$10,462</b>	2024
<a href="#">Literacy Volunteers Of America Bitterroot Inc</a>	MT	\$114,411	Executive Director	\$75,481	<b>\$83,225</b>	2023
<a href="#">Nevada Christian Institute</a>	NV	\$115,276	Secretary	\$10,500	<b>\$10,457</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Principle Based Leadership</a>	CA	\$69,732	President & Ceo	\$9,016	<b>\$7,963</b>	2023
<a href="#">Beat The Streets Detroit Inc</a>	MI	\$69,549	Board Member	\$39,500	<b>\$40,506</b>	2024
<a href="#">Ohio Nurses Association Foundation</a>	OH	\$68,257	Ceo	\$32,257	<b>\$34,946</b>	2023
<a href="#">National Coalition For Community Capital</a>	NC	\$67,437	Director Of Ops	\$63,646	<b>\$65,337</b>	2024
<a href="#">Rocky Mountain Sustainable Living Assoc</a>	CO	\$122,850	Director	\$61,215	<b>\$58,317</b>	2024
<a href="#">National African-american Women's Leadership Institute</a>	TX	\$131,195	Executive Director	\$36,458	<b>\$36,233</b>	2024
<a href="#">Vermont Federation Of Sportsmen's</a>	VT	\$132,930	President	\$30,000	<b>\$30,000</b>	2024
<a href="#">Center For Arts Design And Social</a>	MA	\$135,560	Executive Director	\$89,581	<b>\$82,339</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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** 22 organizations. Compensation range \$2,514–\$83,225; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$94,564); for reference, expenses \$203,064 and assets \$60,088. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Susan Hammond, reported title *"Executive Director/Board Secretary"*, benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

**RELATED-ORG PAY** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	68 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	68 <sup>th</sup>
Reportable pay only (column D), adjusted	59 <sup>th</sup>
All sources (D + E + F), adjusted	64 <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**

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 (Susan Hammond) 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 22 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,448 is reasonable (approximately the 68<sup>th</sup> 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.