

# The Associated Credit Union Foundation

Executive Director / CEO

EIN 262834337

GA · NTEE T21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **C Lin Hodges Cpa, Executive Director / CEO** (\$51,881) against **every comparable organization** that fit the selection criteria — **803** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55<sup>th</sup>** percentile of comparable organizations within the typical range

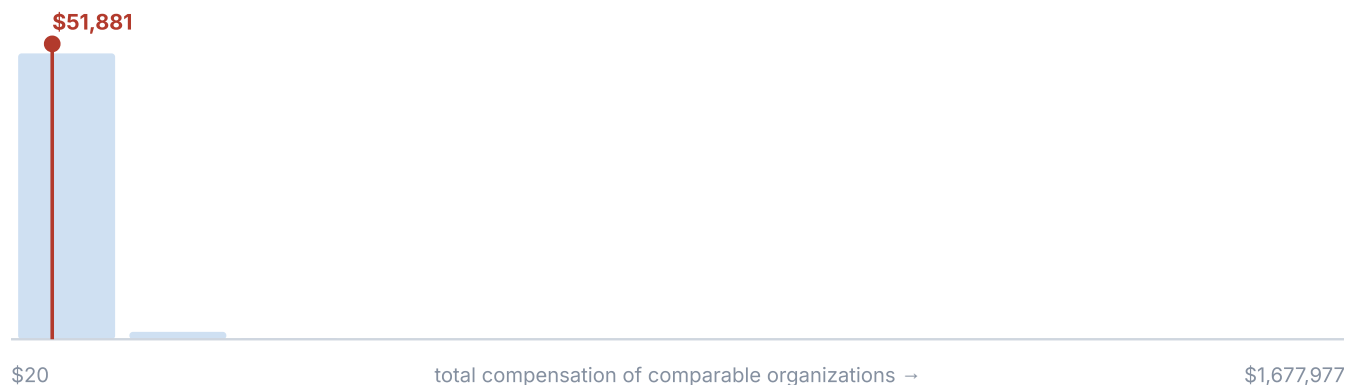
**Benchmarked executive:** C Lin Hodges Cpa — reported title “PRESIDENT, CEO, DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

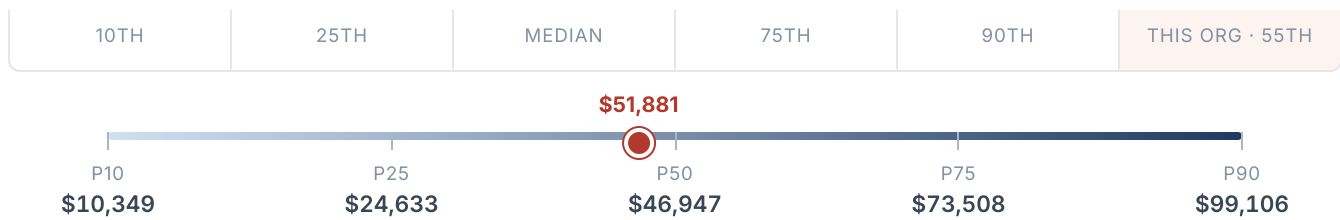
SECTOR	Organizations sharing the subject's NTEE classification (T21).
BUDGET	Total revenue between \$201,123 and \$450,277 — 0.67x to 1.50x the subject's \$300,185 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

**803** organizations qualified on sector, size, and geography → **803** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,349	\$24,633	\$46,947	\$73,508	\$99,106	\$51,881
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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 GA 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="#">American Friends Of Action</a>	PA	\$300,229	Program Dire	\$75,686	<b>\$75,065</b>	2024
<a href="#">Studentsfirst New York Institute Inc</a>	NY	\$300,000	Executive Director	\$43,000	<b>\$38,644</b>	2024
<a href="#">Community Coalition</a>	PA	\$299,944	Executive Director	\$97,506	<b>\$99,562</b>	2023
<a href="#">Spencer Wilson Charitable Trust</a>	WY	\$300,545	Trustee	\$108,000	<b>\$115,018</b>	2024
<a href="#">Ed Brown Society Inc</a>	KY	\$300,714	President	\$16,250	<b>\$17,363</b>	2024
<a href="#">Social Venture Partners Of Sacramento</a>	CA	\$300,865	Ceo	\$75,833	<b>\$65,125</b>	2024
<a href="#">Supporters Of Civil Society Inc</a>	MO	\$300,893	Treasurer	\$17,003	<b>\$17,911</b>	2024
<a href="#">Archangels Michale &amp; Gabriel Relief Organization</a>	PA	\$299,435	President	\$6,000	<b>\$6,126</b>	2023
<a href="#">United Way Of White County Inc</a>	AR	\$299,403	Executive Director	\$45,000	<b>\$50,306</b>	2024
<a href="#">East Tn Supporting Foundation</a>	TN	\$299,263	President/ce	\$5,485	<b>\$5,734</b>	2024
<a href="#">Generations For Peace Inc</a>	TN	\$299,192	Executive Dir.	\$156,371	<b>\$163,471</b>	2024
<a href="#">Toy Box Connection Nfp</a>	IL	\$299,057	President & Exec. Director	\$147,000	<b>\$140,025</b>	2025
<a href="#">United Way Of Williams County</a>	OH	\$298,919	Former Exec	\$44,898	<b>\$46,076</b>	2025
<a href="#">Royal Charter Properties-westchester Inc</a>	NY	\$298,768	President	\$68,997	<b>\$63,839</b>	2023
<a href="#">Western Governors Foundation</a>	CO	\$301,700	President	\$80,000	<b>\$76,292</b>	2024
<a href="#">River Ridge Farm Trust</a>	OH	\$301,820	Trustee	\$36,125	<b>\$38,053</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Thatcher Family Fund</a>	OH	\$302,002	Treasurer	\$42,109	<b>\$45,667</b>	2023
<a href="#">Beartooth Billings Clinic Foundation</a>	MT	\$298,289	Cfo	\$44,110	<b>\$48,686</b>	2023
<a href="#">United Way Of Freeborn County Inc</a>	MN	\$297,884	Executive Director	\$52,000	<b>\$51,102</b>	2024
<a href="#">Giltner Public Schools Foundation</a>	NE	\$302,628	Executive Di	\$35,864	<b>\$38,363</b>	2024
<a href="#">Franklin County Foster Closet</a>	MO	\$297,686	President	\$38,500	<b>\$40,555</b>	2024
<a href="#">Lili Gc Foundation Corp</a>	ID	\$297,604	Director	\$33,500	<b>\$35,443</b>	2024
<a href="#">The Marcus Allen Foundation</a>	CA	\$297,468	President And Ceo	\$94,084	<b>\$80,799</b>	2024
<a href="#">Esther Inc</a>	WI	\$297,311	Executive Director	\$1,154	<b>\$1,199</b>	2024
<a href="#">Peace For The Persecuted</a>	CA	\$296,669	President	\$3,000	<b>\$2,653</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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	803 organizations. Compensation range \$20–\$1,677,977; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$300,185); for reference, expenses \$243,460 and assets \$162,115.
ROLE MATCH	C Lin Hodges Cpa, reported title " <i>PRESIDENT, CEO, DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	206 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 23 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	55 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	56 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	99 <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 (C Lin Hodges Cpa) 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 803 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,881 is reasonable (approximately the 55<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.