

Cups Cafe Inc

Executive Director / CEO

EIN 263452478

OH · NTEE X20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cindy Maxwell, Executive Director / CEO** (\$49,167) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

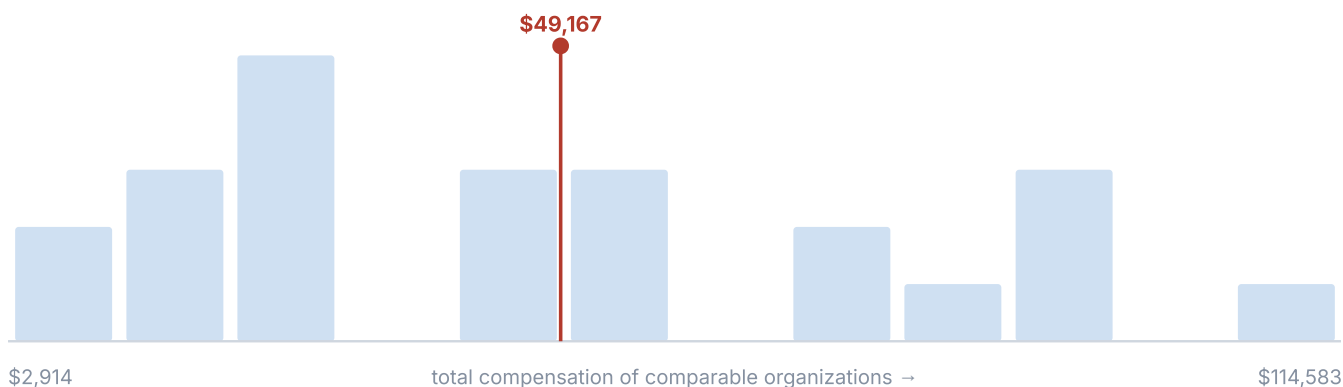
Benchmarked executive: Cindy Maxwell — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (X20).
- BUDGET Total revenue between \$143,688 and \$321,690 — 0.67x to 1.50x the subject's \$214,460 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (X20) + OH + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,006	\$22,823	\$42,932	\$74,121	\$88,592	\$49,167
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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 OH 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
Vox Populi Mariae Mediatrici	OH	\$214,386	Treasurer	\$23,830	\$23,146	2024
Healing Rain Ministries	OH	\$213,203	President	\$27,600	\$27,600	2023
Grow Churches Inc	OH	\$218,456	President	\$10,500	\$10,199	2024
Arch Ministries	OH	\$209,863	President	\$31,200	\$30,305	2024
Spirit And Truth	OH	\$221,152	President	\$91,500	\$88,875	2024
Galilean Theological Center	OH	\$201,550	President	\$42,000	\$40,795	2024
Open Arms Hispanic Ministries	OH	\$201,312	Executive Di	\$74,620	\$72,479	2024
One Heart Ministries Inc	OH	\$200,941	President	\$87,462	\$87,462	2023
Rhoda Wise Shrine Inc	OH	\$196,343	President Ceo	\$27,040	\$27,040	2023
Brian Adams Ministries	OH	\$233,478	President	\$51,000	\$49,537	2024
Equipping Ministries International Inc	OH	\$194,290	Secretary Non Voting	\$20,736	\$20,141	2024
John Schmid Common Ground	OH	\$238,816	President	\$87,165	\$84,664	2024
Vision Latin America	OH	\$254,418	Exeuctive Director	\$90,000	\$90,000	2023
St Raphael Center Inc	OH	\$170,171	President	\$60,000	\$58,279	2024
Kingdom Investment International	OH	\$258,950	President/ce	\$45,000	\$45,000	2023
3ca Inc	OH	\$158,114	President	\$3,000	\$2,914	2024
Arise Kingdom Ministries	OH	\$272,232	Officer	\$44,200	\$42,932	2024
Portraits In Faith Foundation	OH	\$275,193	Asst Treasurer	\$14,304	\$14,304	2023
Prayer At The Heart Inc	OH	\$278,324	Executive Di	\$114,583	\$114,583	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Welcome Home Global Inc	OH	\$301,350	Executive Director	\$22,500	\$22,500	2023
Partners India International Inc	OH	\$303,456	President	\$78,000	\$75,762	2024
Vision Ohio	OH	\$308,113	President	\$53,687	\$52,147	2024
Jeremiah Tree Inc	OH	\$315,907	Executive Director	\$12,183	\$12,682	2022

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	23 organizations. Compensation range \$2,914–\$114,583; filing years 2022–2024.
SIZE BASIS	Matched on total revenue (\$214,460); for reference, expenses \$150,836 and assets \$511,700.
ROLE MATCH	Cindy Maxwell, reported title <i>"EXECUTIVE DI"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers 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	57 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	65 th

All sources (D + E + F), adjusted

52nd

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 (Cindy Maxwell) 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 23 similarly situated organizations (Same NTEE sector (X20) + OH + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,167 is reasonable (approximately the 57th 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.