

The Common Good Soup Kitchen Community

Executive Director / CEO

EIN 270598561

ME · NTEE P99

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Debora Estep, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **136** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

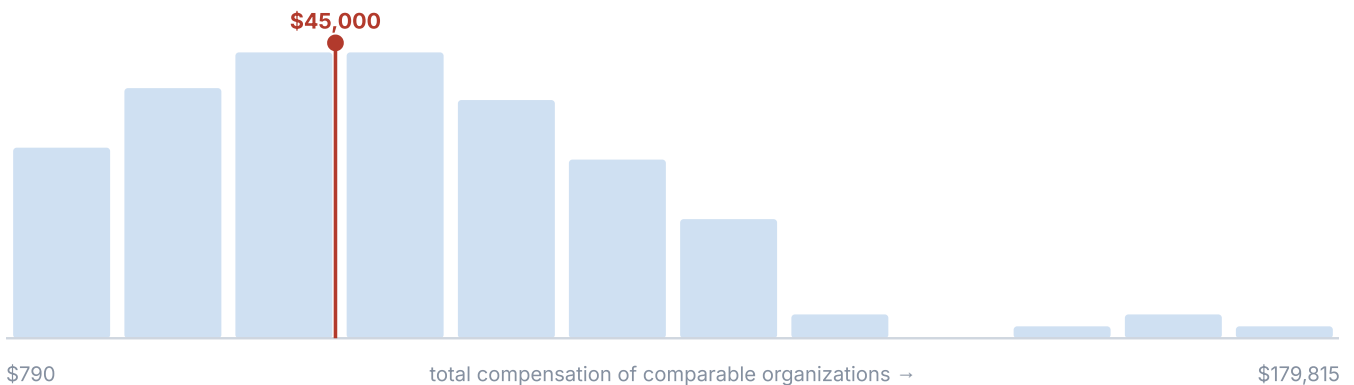
Benchmarked executive: Debora Estep — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P99).
BUDGET	Total revenue between \$150,362 and \$336,633 — 0.67x to 1.50x the subject's \$224,422 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P99), nationwide + budget 0.67–1.5x revenue.

136 organizations qualified on sector, size, and geography → **136** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,611 10TH	\$29,165 25TH	\$49,788 MEDIAN	\$73,704 75TH	\$90,732 90TH	\$45,000 THIS ORG · 45TH
-------------------------	-------------------------	---------------------------	-------------------------	-------------------------	------------------------------------



● 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 ME 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
Little Wish Foundation Inc	IN	\$224,381	President/ce	\$77,896	\$84,459	2023
Clothe Your Neighbor As Yourself In	FL	\$223,988	President /	\$60,019	\$57,971	2023
Ride For Joy	ID	\$224,899	Executive Dir.	\$62,969	\$66,896	2024
Victory Hill Therapeutic Horsmanship Inc	NY	\$223,843	Director	\$850	\$790	2023
Santa Fe Community Yoga Center	NM	\$223,444	Executive Director	\$42,151	\$46,612	2023
Northside Mennonite Child Care	OH	\$225,537	Director	\$34,876	\$37,979	2023
Kids In Crisis Intervention Team	IN	\$225,640	Executive Director (Part Year)	\$31,806	\$34,485	2023
Merrimack Valley Dream Center Inc	MA	\$226,466	President And Execuitve Director	\$13,000	\$11,666	2024
Center For African Health And Education	OR	\$226,533	President	\$40,840	\$37,875	2024
The More We Love	WA	\$226,863	Executive Director	\$59,918	\$53,573	2024
Your Hometown Heroes Inc	IN	\$220,770	President	\$95,271	\$103,298	2023
Victoria's Friends Inc	GA	\$220,055	Ceo/president	\$55,071	\$55,299	2024
Welcome Home Montrose Inc	CO	\$229,142	Executive Director	\$41,500	\$39,740	2024
Refuge Widowers Inc	GA	\$229,326	Founder/ceo	\$91,567	\$91,946	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Webster Hope Inc	NY	\$219,053	Director	\$54,183	\$48,896	2024
Our Daily Bread Foundation	NC	\$218,978	Executive Dir.	\$9,996	\$10,315	2024
Extended Family	AL	\$230,175	Executive Director	\$39,646	\$42,774	2024
Gift Of Surrogacy Foundation Inc	GA	\$217,828	Treasurer	\$29,176	\$29,297	2024
Daily Ascension Partners Program	CA	\$217,434	Executive Director	\$48,423	\$42,990	2023
Armour Inc	MD	\$216,900	Executive Director	\$156,000	\$145,650	2024
Hope Fostered Inc	KS	\$216,642	Ceo	\$68,153	\$73,530	2024
Desert Sol Inc	AZ	\$232,668	President/ceo	\$3,000	\$2,881	2024
Inner Court Family Center	OR	\$216,046	Executive Dir.	\$4,200	\$4,010	2023
Mount Olives Community Center Inc	MA	\$233,125	President	\$15,735	\$14,538	2023
Ruths House Inc	CT	\$214,765	Founder/pres.	\$13,200	\$12,360	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 **136** organizations. Compensation range \$790–\$179,815; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$224,422); for reference, expenses \$157,725 and assets \$136,544.

ROLE MATCH	Debora Estep, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 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	45 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	41 st

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 (Debora Estep) 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 10, 2026, comparing compensation against 136 similarly situated organizations (Same NTEE sector (P99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 45th 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 10, 2026.