

Etcf Support Foundation

Executive Director / CEO

EIN 270679342

TX · NTEE T113

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kyle Penney, Executive Director / CEO** (\$5,992) against **every comparable organization** that fit the selection criteria — **56** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Kyle Penney — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T113).

BUDGET Total revenue between \$193,751 and \$433,771 — 0.67x to 1.50x the subject's \$289,181 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T11), nationwide + budget 0.67–1.5x revenue.

56 organizations qualified on sector, size, and geography

→ **56** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,732

\$14,044

\$26,831

\$49,467

\$72,583

\$5,992



■ 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 TX 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
Game Changing Men Inc	GA	\$288,569	President & Ceo	\$40,626	\$39,664	2024
Hillcrest Healthcare Foundation	TN	\$292,853	President	\$10,586	\$10,804	2024
Real Estate Charitable Foundation	MO	\$294,355	Executive Director	\$38,697	\$39,798	2024
Richcroft Foundation Inc	MD	\$282,311	Ceo	\$43,604	\$39,584	2024
Franklin County Foster Closet	MO	\$297,686	President	\$38,500	\$39,595	2024
Lakeshore Support Organization	AL	\$279,190	President	\$24,357	\$25,551	2024
Arizona School Choice Administrative	AZ	\$278,354	Chairman	\$125,000	\$120,178	2023
Spencer Wilson Charitable Trust	WY	\$300,545	Trustee	\$108,000	\$112,295	2024
Foundation For Flint	MI	\$277,197	President And Ceo	\$20,050	\$20,689	2023
Utec Hub Inc	MA	\$277,009	Clerk	\$853	\$766	2023
Doug & Kaisa Levine Family	MI	\$276,923	Treasurer	\$26,189	\$26,248	2024
Place Of Hope In Haiti Inc	FL	\$275,225	Managing Director	\$47,000	\$42,873	2024
United Way Of Forsyth County	NC	\$273,672	President An	\$23,279	\$24,046	2023
Ach Landowner	TX	\$308,576	Ceo	\$25,128	\$25,128	2023
Northern Illinois Research Foundation	IL	\$266,075	President	\$61,049	\$56,776	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Marjorie M & Lawrence R Bradley Endowment Fund	NC	\$318,157	President & Ceo	\$40,250	\$40,383	2024
Fairfield Public Library	IA	\$256,196	Vice-preside	\$14,217	\$15,115	2024
Peter And Julie Stott Foundation	OR	\$251,400	Assistant Treasurer	\$75,412	\$70,010	2023
St John's Community Services Foundation	DC	\$329,005	President & Ceo	\$87,229	\$74,326	2024
Healthy Brighton Title Holding	IL	\$247,279	President	\$9,452	\$9,023	2024
Stand Together Foundation Inc	WI	\$242,619	Director/senior Vp - Community Impact	\$4,819	\$4,887	2024
Camphill Soltane Foundation	PA	\$344,082	President	\$19,932	\$19,871	2023
Katzman Family Support Foundation	MI	\$344,290	Treasurer	\$26,189	\$26,248	2024
Avon Education Foundation	IN	\$231,119	Executive Dir.	\$55,000	\$56,319	2024
Cape Cod Tech Foundation Inc	MA	\$230,754	Clerk/execut	\$27,000	\$22,952	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 **56** organizations. Compensation range \$766–\$727,109; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$289,181); for reference, expenses \$151,298 and assets \$6,251,032. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kyle Penney, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	9 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	52 nd

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 (Kyle Penney) 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 56 similarly situated organizations (Same NTEE sector (T11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,992 is reasonable (approximately the 9th 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.