

Louis D Srybnik Foundation

Executive Director / CEO

EIN 271884792

NY · NTEE T90

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Scarlett Macfarlane, Executive Director / CEO** (\$33,254) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

Benchmarked executive: Scarlett Macfarlane — reported title "PROGRAM DIRECTOR/DIR.", 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 (T90).

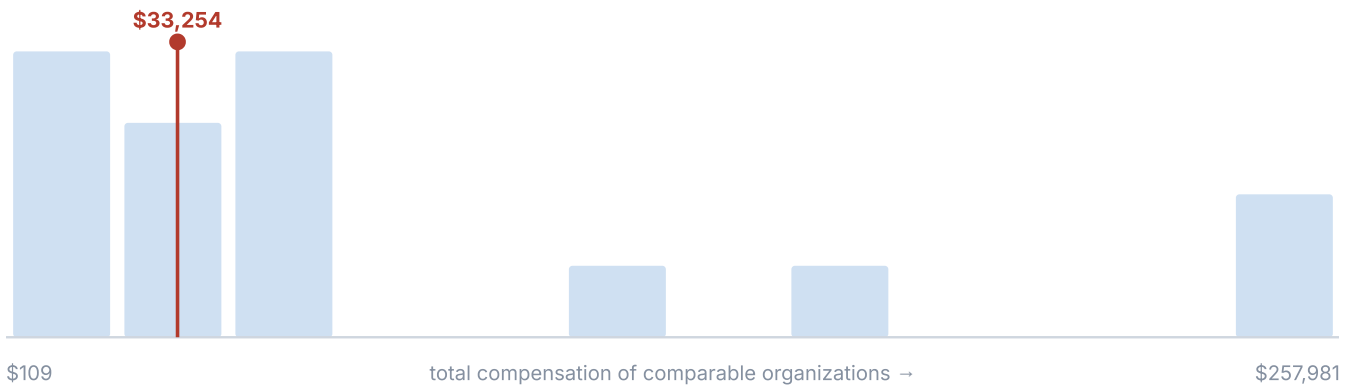
BUDGET Total revenue between \$179,887 and \$402,733 — 0.67x to 1.50x the subject's \$268,489 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T90), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,432	\$15,102	\$57,336	\$87,118	\$219,384	\$33,254
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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 NY 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
Amazima Asset Trust	TN	\$265,808	Trustee (Began 4/24)	\$3,000	\$3,490	2024
Edboost Education Corporation	CA	\$272,430	Executive Director Secretary	\$60,000	\$57,336	2024
Tavia And Freda Gordon Family	VA	\$246,121	Secretary (Since 7/15/20)	\$5,470	\$5,845	2024
Newton Foundation	WY	\$239,653	President	\$92,625	\$109,763	2024
The James W Denmark	NC	\$220,427	Director / P	\$142,213	\$167,419	2023
Northwest Ct Community Foundation Trust	CT	\$317,614	President	\$248,630	\$257,981	2024
Brookings Foundation	SD	\$215,053	Director, Treasurer	\$6,600	\$7,853	2025
The Stanley Fund For The Broad Institute	MA	\$206,969	Trustee	\$63,638	\$63,285	2024
Sitka Sportsmans Assoc	AK	\$205,603	Vice President	\$100	\$109	2023
Eric Marsh Foundation For Wildland Firefighters	AZ	\$198,498	Executive Director	\$21,000	\$22,350	2024
Lesta Hoel Memorial Trust Fund	OR	\$340,716	President & Ceo	\$40,374	\$41,492	2024
Sav-a-life Of The Mississippi Gulf	MS	\$352,354	Executive Di	\$50,808	\$64,472	2023
Ssm Health At Home Foundation Of	WI	\$183,658	President-post Acute	\$219,796	\$254,028	2024
William B Dickinson Educational Trust	NY	\$181,101	Trustee	\$32,000	\$32,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Jane And Arthur Flippo Endowment	VA	\$398,946	Treasurer	\$57,284	\$61,209	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 15 organizations. Compensation range \$109–\$257,981; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$268,489); for reference, expenses \$665,393 and assets \$6,894,010. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Scarlett Macfarlane, reported title "*PROGRAM DIRECTOR/DIR.*", 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 7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	40 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	60 th

All sources (D + E + F), adjusted

27th

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 (Scarlett Macfarlane) 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 15 similarly situated organizations (Same NTEE sector (T90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,254 is reasonable (approximately the 40th 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.