

# East Tennessee Kidney Foundation Inc

Executive Director / CEO

EIN 272119742

TN · NTEE G12

FY ending 2025-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Katie Martin, Executive Director / CEO** (\$73,181) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79<sup>th</sup>** percentile of comparable organizations within the typical range

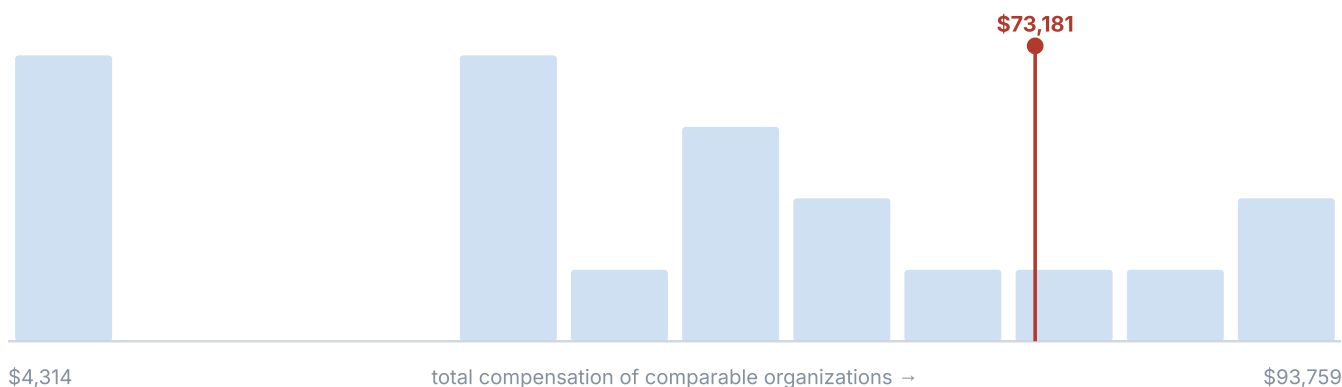
**Benchmarked executive:** Katie Martin — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (G12).
BUDGET	Total revenue between \$116,979 and \$261,895 — 0.67x to 1.50x the subject's \$174,597 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (G12), nationwide + budget 0.67–1.5x revenue.

**19** organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,592	\$35,861	\$49,831	\$63,924	\$83,800	\$73,181
---------	----------	----------	----------	----------	----------



## ● 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 TN 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="#">Carson's Crusaders Foundation</a>	TX	\$167,437	Executive Di	\$60,600	<b>\$59,195</b>	2024
<a href="#">Ms 4 Ms</a>	MD	\$184,294	Ceo/director	\$12,000	<b>\$10,956</b>	2024
<a href="#">Armer Foundation For Kids</a>	AZ	\$189,254	Founder	\$40,192	<b>\$37,746</b>	2024
<a href="#">Ovations For The Cure Inc</a>	MA	\$194,308	Executive Di	\$84,180	<b>\$76,052</b>	2023
<a href="#">Sean Loring Classic</a>	OH	\$152,756	President	\$34,250	<b>\$35,424</b>	2024
<a href="#">Ataxia Connection Inc</a>	NE	\$197,420	Executive Director	\$78,718	<b>\$82,678</b>	2024
<a href="#">Bonnell Foundation Living With Cystic Fi</a>	MI	\$205,376	President	\$52,547	<b>\$54,528</b>	2023
<a href="#">Affect Change Inc</a>	TX	\$141,202	Executive Di	\$48,000	<b>\$46,888</b>	2024
<a href="#">Brave Men Inc</a>	OH	\$139,108	Executive Director	\$36,022	<b>\$36,297</b>	2025
<a href="#">South Dakota Parkinson Foundation</a>	SD	\$214,691	Executive Director	\$35,948	<b>\$39,886</b>	2023
<a href="#">Ramsey Keller Memorial</a>	MT	\$216,710	President	\$51,500	<b>\$52,813</b>	2025
<a href="#">Team Up For Down Syndrome</a>	KS	\$130,076	Secretary	\$4,491	<b>\$4,878</b>	2023
<a href="#">Breast Cancer Aid &amp; Research Institute</a>	AZ	\$125,675	President	\$4,593	<b>\$4,314</b>	2024
<a href="#">Be A Tiger Foundation</a>	NJ	\$125,481	Director	\$12,000	<b>\$10,771</b>	2023
<a href="#">Iraq Star Inc</a>	CA	\$232,116	President/treasurer	\$108,000	<b>\$93,759</b>	2023
<a href="#">Teal Diva</a>	NC	\$233,564	Executive Dir.	\$60,000	<b>\$60,541</b>	2024
<a href="#">Northwest Indiana Cancer Kids Inc</a>	IN	\$247,112	Executive Director	\$47,000	<b>\$49,831</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Niekro Aneurysm And Avm Foundation</a>	TX	\$252,971	Executive Director	\$90,385	<b>\$88,290</b>	2024
<a href="#">Hope Lives The Lydia Dody Breast</a>	CO	\$261,871	Executive Di	\$71,880	<b>\$67,306</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2025 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 TN 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 19 organizations. Compensation range \$4,314–\$93,759; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$174,597); for reference, expenses \$264,279 and assets \$292,015. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Katie Martin, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	79 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	79 <sup>th</sup>
Reportable pay only (column D), adjusted	84 <sup>th</sup>
All sources (D + E + F), adjusted	79 <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 (Katie Martin) 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 19 similarly situated organizations (Same NTEE sector (G12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,181 is reasonable (approximately the 79<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 10, 2026.