

Food 4 Farmers Inc

Executive Director / CEO

EIN 272267267
 VT · NTEE K20
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Marcela Pino, Executive Director / CEO** (\$81,606) against **every comparable organization** that fit the selection criteria — **75** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79th** percentile of comparable organizations within the typical range

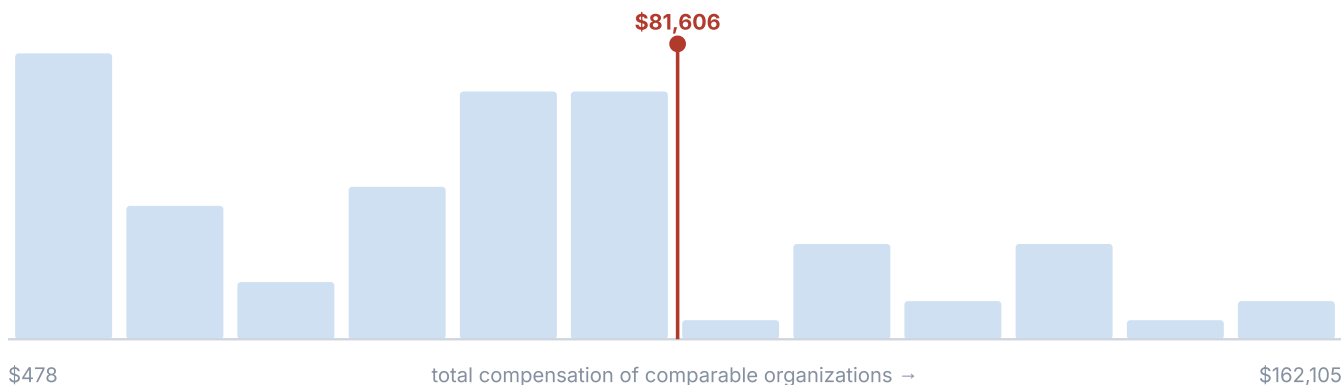
Benchmarked executive: Marcela Pino — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K20).
BUDGET	Total revenue between \$309,294 and \$692,449 — 0.67x to 1.50x the subject's \$461,633 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

75 organizations qualified on sector, size, and geography → **75** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,900	\$20,836	\$62,857	\$79,287	\$118,554	\$81,606
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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 VT 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
The Rice Foundation	VA	\$460,703	President/ Ceo Thru 12/15/23	\$52,730	\$50,583	2024
Rockland Farm Alliance Inc	NY	\$465,500	Executive Dir.	\$86,538	\$77,691	2024
Pawnee Seed Preservation Society	OK	\$446,909	Executive Director	\$61,952	\$67,775	2024
Tri-state Local Foods Inc	WV	\$477,164	Market Direc	\$50,000	\$53,786	2024
Value Added Ag Development Center	SD	\$477,993	Executive Di	\$147,841	\$162,105	2024
Sentli Center For Regenerative	TX	\$478,628	Executive Di	\$45,969	\$45,685	2024
Edible Education Experience	FL	\$491,116	Co-executive Director	\$84,900	\$79,240	2024
Hope Gardens	MI	\$424,911	Executive Di	\$65,720	\$67,394	2024
Ludwig Water Users Association Inc	AR	\$424,372	President	\$19,200	\$21,442	2024
Greensgrow Inc	PA	\$421,347	Executive Director	\$20,513	\$20,924	2023
Duffee Water Association Inc	MS	\$418,972	President	\$34,885	\$38,601	2024
Gulf Shellfish Institute Inc	FL	\$504,950	Executive Director	\$85,000	\$79,333	2024
Lehi Irrigation Company	UT	\$411,275	President	\$1,500	\$1,525	2024
North American Intercollegiate	WI	\$512,011	Executive Director	\$58,050	\$58,680	2025
Lamppost Farm	OH	\$411,075	Executive Dir.	\$59,600	\$64,568	2023
Rio Grande Agricultural Land Trust	NM	\$407,903	Executive Director	\$116,090	\$124,052	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
City Growers Inc	NY	\$515,584	President	\$78,846	\$72,876	2023
San Joaquin Valley Quality	CA	\$399,154	Executive V.p.	\$15,600	\$13,779	2023
Altaseads Conservancy Db	CA	\$398,003	President	\$41,667	\$35,746	2024
Associated Water Users Of The Uinta And	UT	\$394,923	River Commissioner	\$73,000	\$74,229	2024
Oko Urban Farms Inc	NY	\$528,379	Executive Director	\$90,000	\$80,799	2024
Livingston County Farm Bureau	IL	\$390,754	Manager	\$99,955	\$95,114	2025
Harvest Seed Project Foundation	TX	\$390,355	Secretary	\$11,548	\$11,477	2024
East Farm Commercial Fisheries	RI	\$388,202	Executive Director	\$102,500	\$100,533	2023
North Carolina Association Of	NC	\$535,108	Exec Directo	\$11,250	\$11,890	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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 75 organizations. Compensation range \$478–\$162,105; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$461,633); for reference, expenses \$495,367 and assets \$199,472.

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

RELATED-ORG PAY 2 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	79 th
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	76 th

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 (Marcela Pino) 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 75 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,606 is reasonable (approximately the 79th 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.