

Restore The Earth Foundation Inc

Executive Director / CEO

EIN 272916940
 MD · NTEE C20
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Pj Marshall, Executive Director / CEO** (\$249,996) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

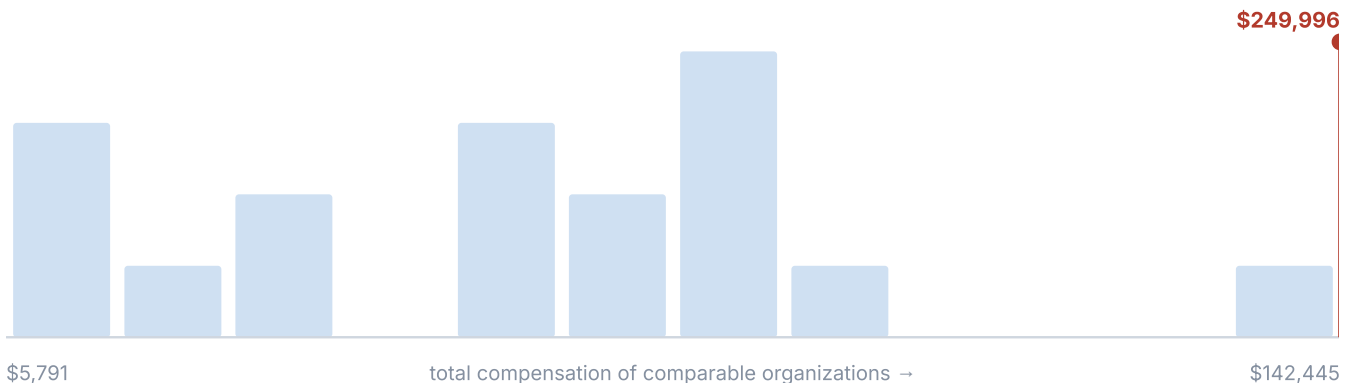
Benchmarked executive: Pj Marshall — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C20).
BUDGET	Total revenue between \$145,865 and \$326,563 — 0.67x to 1.50x the subject's \$217,709 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C20), nationwide + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,778	\$30,021	\$62,398	\$76,300	\$84,354	\$249,996
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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 MD 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
Toxics Action Center Inc	MA	\$227,403	President	\$7,321	\$7,244	2023
Material Innovation Institute	CA	\$231,821	Chief Executive Officer (Thru July)	\$82,609	\$76,300	2024
Cottonwood Environmental Law Center Inc	MT	\$242,672	Executive Director	\$120,000	\$142,445	2023
Green Sports Alliance Foundation	OR	\$188,603	Executive Director	\$65,368	\$66,849	2023
Tejas Roadrunners Non Profit	TX	\$247,008	Director	\$28,058	\$30,021	2024
San Bruno Mountain Watch	CA	\$256,427	Executive Dir.	\$85,293	\$78,779	2024
Community Climate Solutions	CA	\$257,065	President And Program Manager	\$89,625	\$80,646	2025
Greater Indiana Clean Cities Inc	IN	\$270,798	Exec Director	\$77,426	\$89,915	2023
Bikeventura	CA	\$272,422	Director	\$43,108	\$39,816	2024
Citizens Coal Council	PA	\$158,904	Executive Di	\$68,000	\$74,676	2023
Local Environmental Action Demanded Agency Inc	OK	\$277,875	Executive Director	\$4,917	\$5,791	2024
Niobrara Council	NE	\$153,450	Executive Dir.	\$54,710	\$62,941	2024
Keep Carroll Beautiful	GA	\$146,544	Executive Dir.	\$49,920	\$55,274	2023
Friends Of Bayou Lafourche Inc	LA	\$290,045	Executive Director	\$51,458	\$62,398	2023
Orleans Land Restoration Corporation	NY	\$303,646	C.e.o./c.f.o.	\$23,698	\$22,905	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Champaign County Environmental Stewards	IL	\$313,037	Executive Director	\$12,490	\$13,134	2024
Sustainable Woodstock Inc	VT	\$314,084	Executive Director	\$51,433	\$55,373	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	17 organizations. Compensation range \$5,791–\$142,445; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$217,709); for reference, expenses \$916,911 and assets \$17,424,472. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Pj Marshall, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	100 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 (Pj Marshall) 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 17 similarly situated organizations (Same NTEE sector (C20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$249,996 is reasonable (approximately the 100th 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.