PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Second Life Bikes Inc

Executive Director / CEO

EIN **273484801**
NJ · NTEE O50
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Kerri Martin, Executive Director / CEO** ($60,000) against **every comparable organization** that fit the selection criteria — **472** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 32nd percentile of comparable organizations

within the typical range

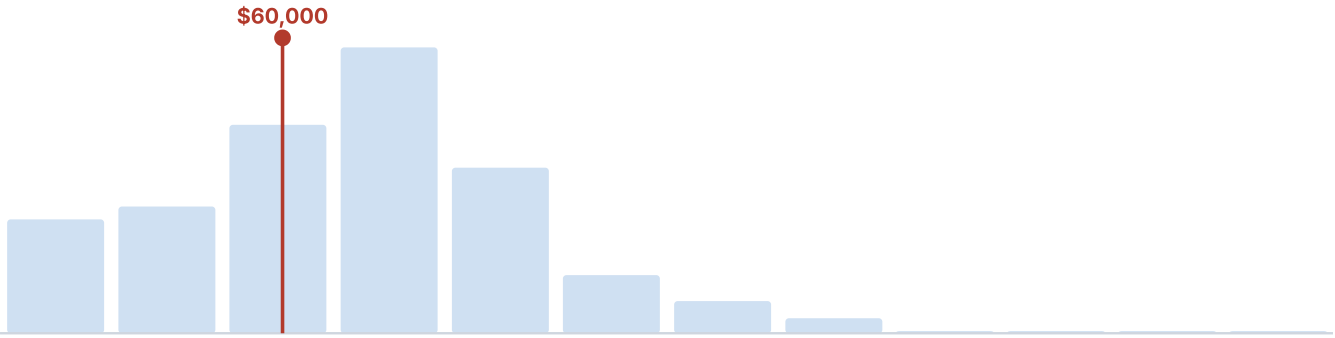
> **Benchmarked executive:** Kerri Martin — reported title “VICE PRESIDE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between $317,240 and $710,239 — 0.67× to 1.50× the subject's $473,493 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue.

472 organizations qualified on sector, size, and geography → **472** within the band form the benchmarked peer set.

Distribution of comparable compensation



$198 total compensation of comparable organizations → $282,574

$21,931	$49,890	$75,999	$96,490	$121,020	$60,000

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 NJ 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
Education Francaise Greater Houston	TX	$475,249	Executive Director	$65,500	**$69,442**	2025
The Orange Duffel Bag Initiative Inc	GA	$470,780	President	$68,251	**$76,862**	2023
Cherry Creek Youth Sports	CO	$470,553	President	$28,750	**$30,876**	2023
Teen Lifeline Inc	TX	$470,297	Officer	$108,087	**$121,097**	2023
Artpreneurs Inc	MD	$469,928	Executive Director	$72,800	**$74,043**	2024
Keaukaha One Youth Development	HI	$469,757	President/ed	$100,008	**$100,284**	2023
Deep South Little Britches Rodeo Associa	LA	$477,537	Treasurer	$5,452	**$6,532**	2024
Nycsalt Inc	NY	$469,111	Founder & Chief Executive Officer	$162,758	**$164,724**	2023
First Priority Of Tampa Bay Inc	FL	$469,071	President	$86,250	**$88,147**	2024
Foundation For The Child Victims Of The Family Court Llc	SC	$479,508	President	$56,000	**$65,433**	2023
Lightning Boy Foundation Inc	NM	$480,724	Administrator Bookkeeper	$31,500	**$36,857**	2024
Opportunity Scholars	VA	$480,827	Director	$37,477	**$40,529**	2023
Americas Youth Outreach Program	CA	$481,433	President	$96,000	**$90,182**	2024
Joe's Place Ministries	OR	$464,999	Executive Di	$60,262	**$60,881**	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fatherhood Revisited	OH	$482,080	Ceo Vice President Of Board	$81,800	**$94,253**	2024
Camp Beausite Northwest	WA	$482,722	Executive Dir.	$86,844	**$84,585**	2024
Club Esteem Inc	FL	$463,856	Executive Director	$88,490	**$90,435**	2024
Mill Town Foundation	SC	$463,666	Director	$8,730	**$9,908**	2024
Girls Embracing Mothers Inc	TX	$463,500	Chair And President	$89,160	**$97,026**	2024
Communities In School Of Greenbrier	WV	$463,401	Executive Dir.	$75,210	**$91,207**	2023
House With A Heart - Pet Sanctuary Inc	MD	$483,753	President	$82,250	**$83,654**	2024
Resources To Inspire Students & Educators-dc	DC	$462,921	Executive Director	$95,000	**$93,371**	2023
Camp Hertko Hollow Inc	IA	$484,687	Executive Dir.	$95,923	**$114,260**	2024
Youth Village Inc	FL	$485,023	Executive Director	$56,833	**$58,082**	2024
Play Like A Champion Today	IN	$485,099	Secretary	$80,000	**$94,490**	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	**472** organizations. Compensation range $198–$282,574; filing years 2021–2025.
SIZE BASIS	Matched on total revenue ($473,493); for reference, expenses $453,566 and assets $345,473.

ROLE MATCH	Kerri Martin, reported title *"VICE PRESIDE"*, 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	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	**32nd**
Total compensation (D + F), as reported (no adjustments)	**37th**
Reportable pay only (column D), adjusted	**33rd**
All sources (D + E + F), adjusted	**31st**

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 (Kerri 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 9, 2026, comparing compensation against 472 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $60,000 is reasonable (approximately the 32nd 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.