

Foundation For Restoring Womens

Executive Director / CEO

EIN 274540631

TN · NTEE Q30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Christiana Hena Md, Executive Director / CEO** (\$43,814) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **86th** percentile of comparable organizations within the typical range

Benchmarked executive: Christiana Hena Md — reported title “Medical 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 (Q30).

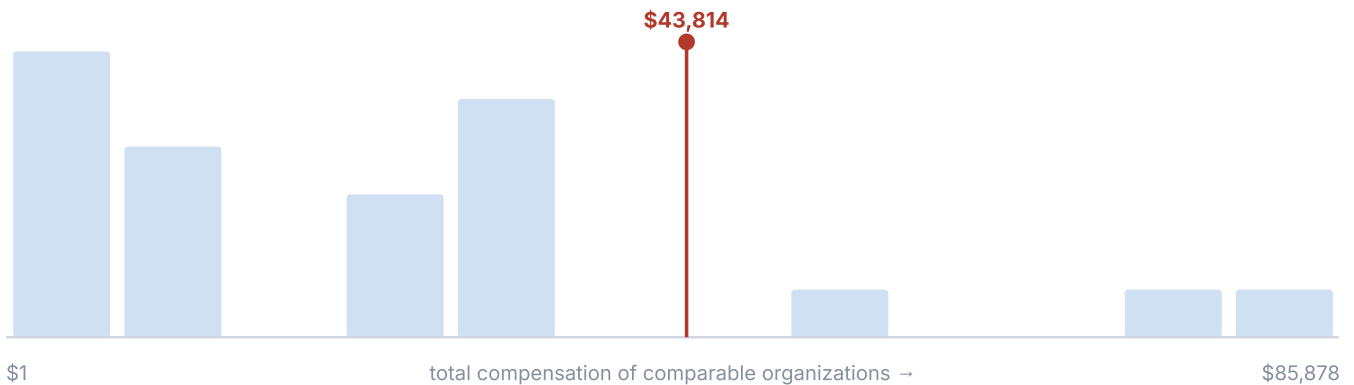
BUDGET Total revenue between \$76,562 and \$171,409 — 0.67x to 1.50x the subject's \$114,273 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Q30), nationwide + budget 0.67–1.5x revenue.

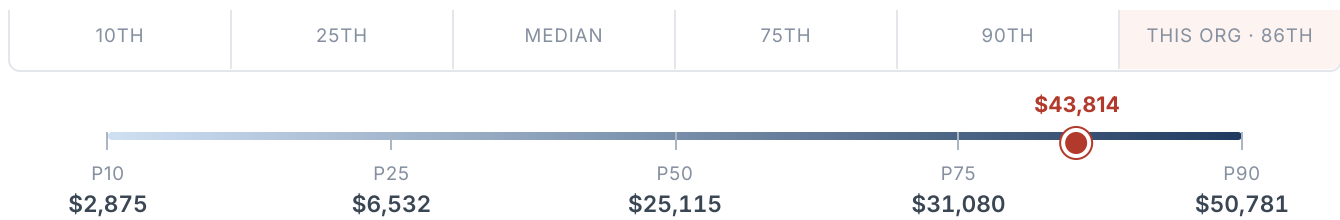
21 organizations qualified on sector, size, and geography

→ **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,875	\$6,532	\$25,115	\$31,080	\$50,781	\$43,814
---------	---------	----------	----------	----------	----------



● 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
Institute For International	MI	\$113,629	Exec. Direct	\$8,000	\$7,630	2024
Solar Village Project Inc	MD	\$113,596	President	\$36,928	\$31,080	2025
Vision For Missions Inc	AR	\$117,432	Missionary	\$12,000	\$12,465	2024
Friends Of Hue	CA	\$109,563	Program Manager	\$3,500	\$2,875	2023
A Bridge For Africa Foundation	CO	\$107,359	Co-exec Dir.	\$32,254	\$27,842	2025
Intermed International Inc	NY	\$121,592	President & Program Direct	\$35,000	\$29,225	2024
U S All Blessings Corporation	TN	\$121,841	President	\$26,000	\$26,000	2023
International Assistance Ministries	TX	\$105,175	Director	\$37,500	\$35,687	2023
Partners In Compassionate Care Inc	MI	\$124,335	Exec Dir Thr	\$53,242	\$50,781	2024
Afrika Tikkun Usa Inc	OH	\$124,739	Exec Directo	\$75,000	\$73,403	2024
Mercy Partners	NC	\$125,056	Executive Director	\$27,000	\$25,115	2025
Friends Of Basha	OR	\$128,694	Executive Director	\$12,000	\$10,298	2024
Inmed Partnerships For Children Inc	WA	\$93,678	President	\$4,500	\$3,723	2024
M&g Etomi Foundation	NC	\$138,000	President	\$1	\$1	2023
Nanubhai Education Foundation Inc	GA	\$140,204	Executive Director	\$8,400	\$7,805	2024
World Dental Relief Inc	OK	\$140,901	President	\$84,400	\$85,878	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mapendo Inc	FL	\$86,420	Treasurer/secr	\$1,200	\$1,042	2024
His Heart For Africa Inc	TN	\$155,057	President	\$4,900	\$4,900	2023
Cdi International Inc	NY	\$165,000	President	\$36,000	\$30,060	2024
Himalayan Healthcare Inc	NY	\$167,365	Director	\$38,280	\$31,964	2024
The Coffee Trust	NM	\$170,317	Secretary/tr	\$6,573	\$6,532	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 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 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.

Sample, role match & sensitivity

PEER COUNT	21 organizations. Compensation range \$1–\$85,878; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$114,273); for reference, expenses \$158,633 and assets \$668,392.
ROLE MATCH	Christiana Hena Md, reported title " <i>Medical Dir.</i> ", 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.
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	86 th
Total compensation (D + F), as reported (no adjustments)	86 th

Reportable pay only (column D), adjusted

86th

All sources (D + E + F), adjusted

86th

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 (Christiana Hena Md) 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 21 similarly situated organizations (Same NTEE sector (Q30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,814 is reasonable (approximately the 86th 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.