

# Acme Christian Thrift Store & Food Pantry

Executive Director / CEO

EIN 300080188  
 MI · NTEE X90  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Carol J Hockin, Executive Director / CEO** (\$47,837) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Carol J Hockin — reported title “DIRECTOR OF OPERATIONS”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

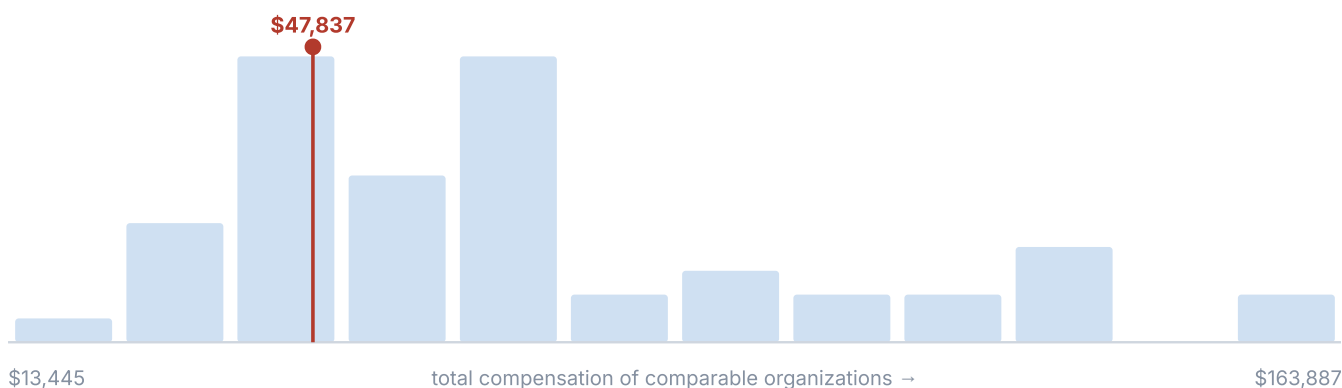
**SECTOR** Organizations sharing the subject's NTEE classification (X90).

**BUDGET** Total revenue between \$306,247 and \$685,629 — 0.67x to 1.50x the subject's \$457,086 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X90), nationwide + budget 0.67–1.5x revenue.

**52** organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$38,026	\$47,264	\$64,496	\$82,588	\$128,409	\$47,837
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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 MI 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="#">Becoming Foundation Inc</a>	PA	\$460,700	President	\$75,000	<b>\$70,382</b>	2024
<a href="#">S W A T Ministries Inc</a>	GA	\$449,659	Executive Director	\$28,750	<b>\$27,203</b>	2024
<a href="#">Tellasia Ministries Inc</a>	CO	\$466,445	President	\$81,826	<b>\$73,835</b>	2024
<a href="#">District Council Treasure Coas</a>	FL	\$446,865	Store Manager	\$42,104	<b>\$37,221</b>	2024
<a href="#">Ucc Xix Inc</a>	OH	\$441,426	Treasurer	\$50,772	<b>\$50,604</b>	2024
<a href="#">Kingdomquest Ministries Inc</a>	IN	\$440,477	President	\$109,414	<b>\$111,787</b>	2023
<a href="#">Unfolding Faith Inc Dominion Leadership Academy</a>	GA	\$475,000	Ceo	\$51,587	<b>\$50,253</b>	2023
<a href="#">Washington County Council Of Churches</a>	MD	\$477,693	Executive Director	\$50,650	<b>\$44,561</b>	2024
<a href="#">Interfaith Alliance Of Iowa</a>	IA	\$431,795	Executive Di	\$131,900	<b>\$135,907</b>	2024
<a href="#">One Heart Ministries Inc</a>	GA	\$484,126	Director Of Ministries	\$78,095	<b>\$76,076</b>	2023
<a href="#">G R A S P</a>	SC	\$487,188	Executive Dir.	\$46,217	<b>\$45,373</b>	2024
<a href="#">Fons Vitae Of Kentucky Inc</a>	KY	\$424,939	President	\$62,745	<b>\$65,310</b>	2023
<a href="#">Sheboygan County Interfaith</a>	WI	\$418,932	Executive Di	\$63,699	<b>\$62,602</b>	2024
<a href="#">Mission Link International</a>	VA	\$498,189	Exec Director	\$42,666	<b>\$39,912</b>	2023
<a href="#">Israel Today Ministries Inc</a>	TX	\$414,177	President	\$174,101	<b>\$163,887</b>	2024
<a href="#">Village Heartbeat</a>	CO	\$411,880	President & Ceo	\$103,591	<b>\$96,235</b>	2023
<a href="#">John Jay Institute For Faith Society</a>	PA	\$504,220	President	\$132,458	<b>\$124,303</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Arimborgo Ministries</a>	AZ	\$408,419	President	\$72,500	<b>\$65,614</b>	2024
<a href="#">Boston Dialogue Foundation Inc</a>	MA	\$522,025	Executive Director	\$46,000	<b>\$38,899</b>	2024
<a href="#">Jewish Jewels Inc</a>	FL	\$391,760	Director	\$57,463	<b>\$50,799</b>	2024
<a href="#">The True Vine A Christian Foundation</a>	AL	\$385,452	Managing Director	\$30,056	<b>\$30,556</b>	2024
<a href="#">Rainbow Mission Inc</a>	WA	\$383,177	Executive Director	\$85,889	<b>\$72,363</b>	2024
<a href="#">Youth For Truth International</a>	CA	\$532,072	President	\$59,220	<b>\$48,121</b>	2024
<a href="#">Lanteri Center For Ignatian Spirit</a>	CO	\$376,954	—	\$75,899	<b>\$68,486</b>	2024
<a href="#">Jehovah Jireh Ministries Inc</a>	GA	\$356,952	Ceo	\$63,100	<b>\$59,705</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 52 organizations. Compensation range \$13,445–\$163,887; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$457,086); for reference, expenses \$399,692 and assets \$707,142.

**ROLE MATCH** Carol J Hockin, reported title "*DIRECTOR OF OPERATIONS*", 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** 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 3 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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	19 <sup>th</sup>
Reportable pay only (column D), adjusted	37 <sup>th</sup>
All sources (D + E + F), adjusted	27 <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 (Carol J Hockin) 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 52 similarly situated organizations (Same NTEE sector (X90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,837 is reasonable (approximately the 27<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 9, 2026.