

Eden Incorporated

Executive Director / CEO

This analysis benchmarks the total compensation of **Miriam Smith, Executive Director / CEO** (\$42,600) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

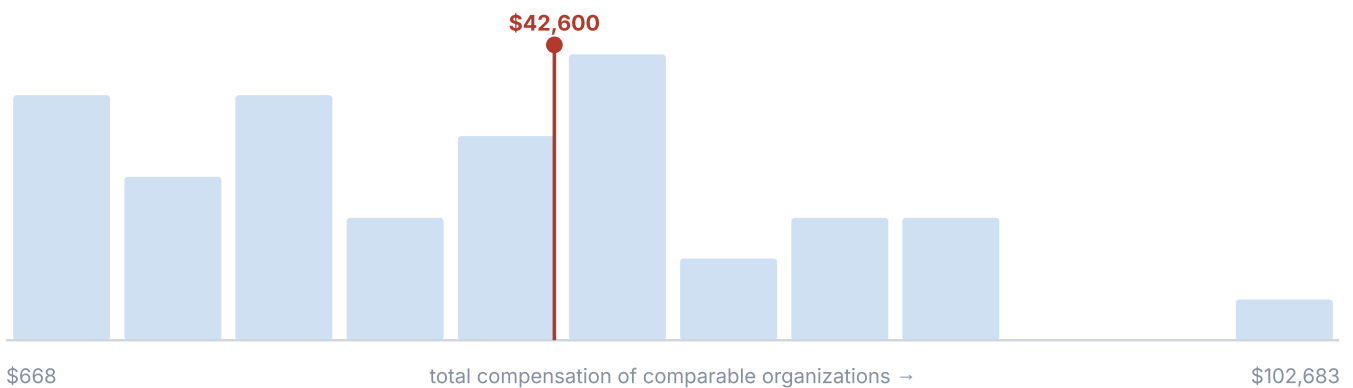
Benchmarked executive: Miriam Smith — reported title “INTL DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (T20).
- BUDGET** Total revenue between \$124,445 and \$278,608 — 0.67x to 1.50x the subject's \$185,739 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (T20), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,565	\$18,592	\$35,747	\$49,617	\$66,114	\$42,600
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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 IL 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
Continental Divide Color Guard Circuit	CO	\$185,947	Treasurer	\$1,000	\$975	2024
Bonifacio Place Inc	CA	\$180,523	Ceo	\$47,732	\$43,163	2023
Kelley Family Foundation	OH	\$180,150	Secretary	\$26,221	\$27,521	2025
Faith Foundation Of Central Florida Inc	FL	\$194,655	Executive Director	\$49,000	\$45,615	2025
Kansas Farm Bureau Legal Foundation	KS	\$175,550	President/di	\$21,168	\$23,261	2024
Bigfork Playhouse Children's	MT	\$198,369	Vice Preside	\$64,000	\$72,245	2023
First Baptist Church Of Phoenix	AZ	\$170,980	Treasurer (Thru 12/23)	\$29,610	\$28,966	2024
Albers Family Affiliated Fund Of Occf	OK	\$169,601	Secretary/trustee	\$25,864	\$29,825	2023
Growing Years Children's Academy	CA	\$206,512	President	\$26,000	\$23,511	2023
Us Presidential Scholars Foundation	MA	\$206,776	Interim Exec Director	\$7,520	\$6,874	2024
White Family Supporting Foundation	KS	\$207,970	Executive Director	\$36,272	\$41,036	2023
Bunny And Alan Bernstein Family	MD	\$160,864	Public Director	\$36,499	\$34,709	2024
L'arche Daybreak Foundation Us		\$210,625	Director Of Finance	\$10,943	\$10,943	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dormie Network Foundation	NE	\$220,985	Treasurer/secretary	\$4,630	\$5,065	2024
Southwestern Medical Clinic Foundation	MI	\$221,484	Development Officer	\$43,646	\$47,177	2023
Ala Allied Professional Association Inc	IL	\$222,535	Executive Director Thru October 2023	\$25,291	\$25,291	2024
Heartland Chamber Music Ltd	MO	\$223,504	Executive Director	\$50,000	\$55,458	2023
Police Foundation Of Colorado Springs	CO	\$224,284	President	\$10,000	\$10,041	2023
Renaissance Newark Foundation Inc	NJ	\$145,804	Past Secretary	\$24,905	\$22,618	2024
The Wvi Dolphin Foundation Inc	NY	\$225,682	Executive Dir.	\$48,675	\$44,739	2024
Lindas Magnificent Mutts Rescue	IL	\$227,544	President	\$46,375	\$46,375	2024
Education Foundation Of Greenville	MI	\$142,913	Executive Di	\$11,273	\$11,835	2024
Frank & Kathleen Blair & Christine	MD	\$141,614	President	\$7,000	\$6,657	2024
Friends Of Fmc Foundation Inc	MT	\$141,318	Foundation Director	\$17,481	\$19,167	2024
I Heermann Anesthesia Foundation	FL	\$231,693	Secretary/tr	\$6,000	\$5,733	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	40 organizations. Compensation range \$668–\$102,683; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$185,739); for reference, expenses \$158,128 and assets \$325,595.
ROLE MATCH	Miriam Smith, reported title "INTL DIRECTOR", 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	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	58 th
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	30 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 (Miriam Smith) 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 40 similarly situated organizations (Same NTEE sector (T20), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$42,600 is reasonable (approximately the 58th 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.