

# Texas Food & Fuel Association Scholarship Foundation

Executive Director / CEO

EIN 311668243

TX · NTEE B82

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Paul Hardin, Executive Director / CEO** (\$20,944) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34<sup>th</sup>** percentile of comparable organizations within the typical range

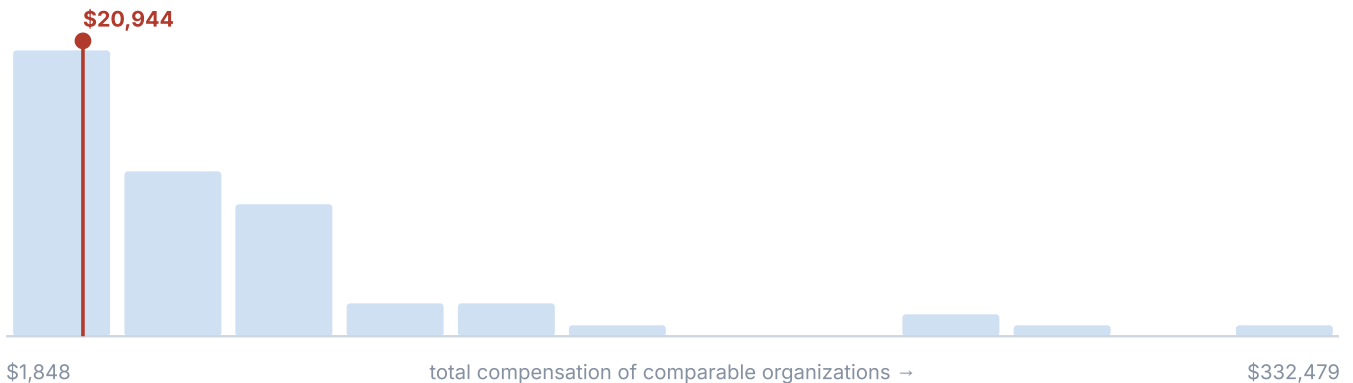
**Benchmarked executive:** Paul Hardin — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$54,056 and \$121,021 — 0.67x to 1.50x the subject's \$80,681 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

**64** organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$5,704</b> 10TH	<b>\$12,711</b> 25TH	<b>\$36,960</b> MEDIAN	<b>\$68,586</b> 75TH	<b>\$122,279</b> 90TH	<b>\$20,944</b> THIS ORG · 34TH
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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 TX 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="#">Michael Sadler Foundation</a>	MI	\$80,801	President	\$24,000	<b>\$25,496</b>	2023
<a href="#">Schroeder Scholarship Fund</a>	PA	\$81,407	Trustee	\$12,300	<b>\$12,262</b>	2024
<a href="#">Cma Education Foundation Inc</a>	CT	\$79,678	Executive Director	\$24,000	<b>\$23,160</b>	2023
<a href="#">Belafonte Family Foundation Inc</a>	NY	\$79,282	President/exec Director	\$99,000	<b>\$92,073</b>	2023
<a href="#">Air Traffic Control Scholarship Fund</a>	VA	\$82,848	President And Ceo (Former)	\$42,750	<b>\$41,264</b>	2024
<a href="#">National Independent Automobile Dealers</a>	TX	\$78,487	President/ceo	\$15,238	<b>\$15,688</b>	2023
<a href="#">Oscar &amp; Mildred Larson Scholarship Trust</a>	PA	\$78,461	Provost	\$60,531	<b>\$62,127</b>	2023
<a href="#">Western Telecommunications Alliance</a>	MT	\$77,444	Executive Vice President	\$51,810	<b>\$55,831</b>	2024
<a href="#">Blackstone Valley Education Foundation Inc</a>	MA	\$84,170	Executive Director	\$52,400	<b>\$45,859</b>	2025
<a href="#">The Buck Scholars Association Inc</a>	CA	\$85,060	Executive Director	\$42,500	<b>\$37,771</b>	2023
<a href="#">Vada Charitable Foundation Inc</a>	VA	\$75,990	President	\$90,961	<b>\$85,536</b>	2025
<a href="#">United Association Scholarship Trust</a>	MD	\$86,082	Trustee	\$154,691	<b>\$144,577</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Delores A Sachs Charitable Trust</a>	WI	\$74,789	Trustee	\$12,929	<b>\$13,498</b>	2024
<a href="#">Sartell-st Stephen Education Foundation</a>	MN	\$86,602	Exec Consultant/pres (Beg 2/2024)	\$10,800	<b>\$10,668</b>	2024
<a href="#">Onnemi International Ministries</a>	TX	\$74,227	Vice President Missionary	\$30,296	<b>\$29,515</b>	2025
<a href="#">Denny Family Foundation</a>	VT	\$74,178	President	\$46,571	<b>\$48,245</b>	2023
<a href="#">Chris Kolenda Saber Six Foundation</a>	WI	\$87,451	Executive Director	\$68,908	<b>\$74,067</b>	2023
<a href="#">Linda Lorelle Scholarship Fund</a>	TX	\$87,813	Ceo	\$60,000	<b>\$58,453</b>	2025
<a href="#">Lift Womens Foundation</a>	IL	\$73,534	Executive Director	\$13,085	<b>\$12,860</b>	2024
<a href="#">The Ad Club Foundation Inc</a>	MA	\$88,872	President & Director	\$7,941	<b>\$7,345</b>	2023
<a href="#">Mz Foundation</a>	TX	\$72,332	Executive Director	\$254,189	<b>\$254,189</b>	2024
<a href="#">Maine Children's Scholarship Fund</a>	ME	\$72,109	Program Dire	\$19,488	<b>\$19,508</b>	2024
<a href="#">Wpma Scholarship Foundation</a>	UT	\$72,092	Secretary/treasurer	\$31,724	<b>\$31,622</b>	2025
<a href="#">Matthew J Deluca-dominic Olivo</a>	OH	\$89,306	Co-chairman	\$210,111	<b>\$229,042</b>	2023
<a href="#">South Dakota Farmers Union Foundati</a>	SD	\$70,679	President	\$3,995	<b>\$4,538</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	64 organizations. Compensation range \$1,848–\$332,479; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$80,681); for reference, expenses \$28,000 and assets \$919,649. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Paul Hardin, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	31 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	34 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	34 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	72 <sup>nd</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 (Paul Hardin) 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 64 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$20,944 is reasonable (approximately the 34<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.