

# The Gardiner Foundation

Executive Director / CEO

EIN 320207075

NY · NTEE B90

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dexter Gardiner, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **133** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 2<sup>nd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

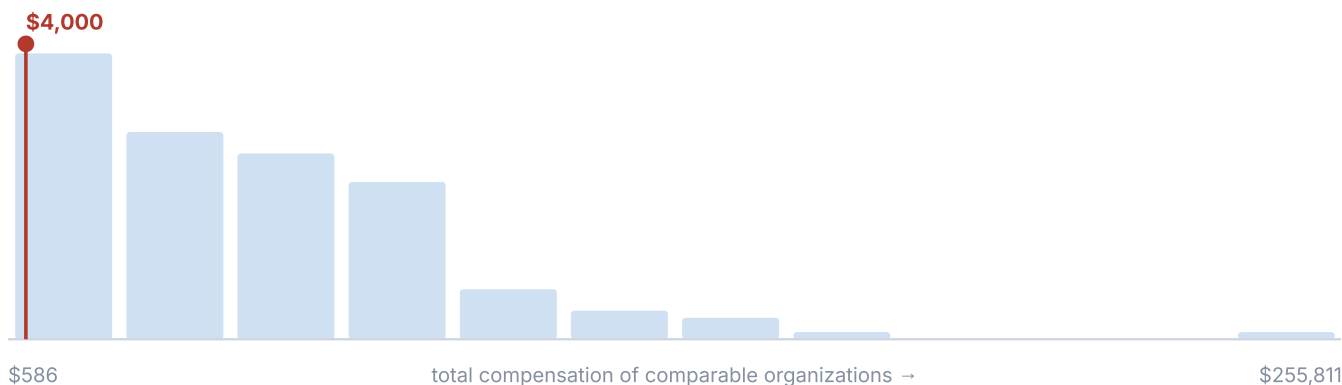
**Benchmarked executive:** Dexter Gardiner — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$93,372 and \$209,043 — 0.67x to 1.50x the subject's \$139,362 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**133** organizations qualified on sector, size, and geography → **133** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,843	\$18,821	\$39,144	\$67,430	\$87,392	<b>\$4,000</b>
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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 NY 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="#">Rural Alliance</a>	WA	\$139,800	President	\$82,202	<b>\$81,445</b>	2024
<a href="#">Plantpure Communities Inc</a>	NC	\$141,520	President	\$40,000	<b>\$45,739</b>	2024
<a href="#">The Audacia Foundation Inc</a>	NY	\$141,693	President An	\$248,472	<b>\$255,811</b>	2023
<a href="#">Musicians For Education Inc</a>	CA	\$143,416	President/sec	\$48,555	<b>\$46,399</b>	2024
<a href="#">Germination Project</a>	PA	\$135,253	Executive Di	\$96,000	<b>\$109,074</b>	2023
<a href="#">Mine Hill Educational Foundation</a>	NJ	\$143,522	President	\$4,775	<b>\$4,596</b>	2025
<a href="#">Montezuma Schools Inc</a>	AZ	\$134,683	Manager	\$21,000	<b>\$23,010</b>	2023
<a href="#">Stamford Polish Saturday School Inc</a>	CT	\$134,652	Director Of Spss	\$9,781	<b>\$10,149</b>	2024
<a href="#">Monterey County Office Of Education</a>	CA	\$146,573	Cfo	\$60,897	<b>\$59,912</b>	2023
<a href="#">Pivotal Point Enterprises Inc</a>	FL	\$131,964	Executive Director	\$20,775	<b>\$21,598</b>	2024
<a href="#">Strategem Learning</a>	CA	\$131,865	President/exec. Dir.	\$20,769	<b>\$20,433</b>	2023
<a href="#">The Blink Foundation Inc</a>	FL	\$147,192	President	\$63,000	<b>\$67,430</b>	2023
<a href="#">Pathway Community Foundation Corporation</a>	NC	\$131,411	President And Director	\$45,000	<b>\$51,456</b>	2024
<a href="#">Science Play-space Initiative Spi</a>	OH	\$131,287	Executive Di	\$46,800	<b>\$54,855</b>	2024
<a href="#">The Dental Health Theatre Inc</a>	MO	\$148,037	Co-executive Director	\$42,750	<b>\$51,588</b>	2023
<a href="#">The Machon Inc</a>	MD	\$148,077	Director	\$22,566	<b>\$23,347</b>	2024
<a href="#">New Leaf Collaborative</a>	CA	\$148,557	Executive Director	\$12,300	<b>\$12,101</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Washington Home Builders Foundation</a>	WA	\$128,271	Executive Vice President	\$28,993	<b>\$28,726</b>	2024
<a href="#">Women Empowering Nations Inc</a>	OK	\$150,850	Executive Director	\$66,995	<b>\$81,638</b>	2024
<a href="#">laapa Foundation</a>	FL	\$151,115	President And Ceo	\$41,231	<b>\$44,131</b>	2023
<a href="#">Big Family Of Michigan Inc</a>	MI	\$127,352	President	\$2,458	<b>\$2,736</b>	2025
<a href="#">Akademia Jana Pawla li - Polish</a>	NJ	\$151,444	Director	\$5,600	<b>\$5,533</b>	2024
<a href="#">Wonder Institute</a>	WY	\$153,430	Director Of Wonder Lab	\$91,875	<b>\$112,090</b>	2023
<a href="#">The Ana Grace Project Inc</a>	CT	\$153,958	Executive Director	\$65,000	<b>\$69,437</b>	2023
<a href="#">Youth Of The Diaspora</a>	MD	\$154,314	Co Founder	\$21,380	<b>\$22,120</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	133 organizations. Compensation range \$586–\$255,811; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$139,362); for reference, expenses \$123,760 and assets \$43,383.
ROLE MATCH	Dexter Gardiner, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 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	2 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	2 <sup>nd</sup>
Reportable pay only (column D), adjusted	12 <sup>th</sup>
All sources (D + E + F), adjusted	2 <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 (Dexter Gardiner) 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 133 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 2<sup>nd</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.