

The Foundation Of The Children's

Executive Director / CEO

EIN 320330519

OR · NTEE H11

FY ending 2025-04-30

June 9, 2026

This analysis benchmarks the total compensation of **Jack Pipkin, Executive Director / CEO** (\$13,277) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Jack Pipkin — reported title "CEO (Starting Nov. '24)", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (H11).

BUDGET Total revenue between \$28,292 and \$63,340 — 0.67x to 1.50x the subject's \$42,227 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (H), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,269	\$31,390	\$47,370	\$192,523	\$276,518	\$13,277
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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 OR 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
American Eye Study Club Foundation	IL	\$42,037	Executive Di	\$6,000	\$6,713	2023
Williams Heart Foundation	IL	\$42,907	President	\$150,000	\$162,999	2024
Mycobacterium Dx Research Lab Inc	CA	\$41,238	Secretary	\$74,517	\$71,123	2024
Acreditas Global	IL	\$40,622	President	\$33,550	\$37,534	2023
Urology Research & Education Foundation	TX	\$38,637	Director	\$22,833	\$25,245	2024
Tarlov Cyst Disease Foundation	TN	\$48,219	Past Exec Dir	\$132,000	\$153,363	2024
Harvard Neurodiscovery Center Inc	MA	\$34,305	President	\$39,013	\$39,894	2023
University Health Care Inc	WI	\$33,940	Director	\$1,009,835	\$1,165,706	2024
Radiation And Public Health Projecting	NJ	\$32,312	Executive Director	\$48,000	\$47,370	2024
Acus Foundation	CA	\$52,628	Program Dir.	\$44,601	\$42,569	2024
Kids Get Cancer Too	OH	\$53,203	President	\$2,640	\$3,091	2024
Get The Medications Right Institute	VA	\$29,927	Founderboard Member	\$18,750	\$20,602	2023
Chan Soon-shiong Nanthealth Foundation	CA	\$56,979	Director Of Govt. Relations	\$321,442	\$306,798	2024
Mind First Foundation	MA	\$58,286	President	\$232,667	\$231,098	2024
The Foundation For Embryonic Competence	NJ	\$60,778	Scientific Director	\$225,000	\$222,046	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR cost of living and 2025 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 OR 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 15 organizations. Compensation range \$3,091–\$1,165,706; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$42,227); for reference, expenses \$76,887 and assets \$1,670,589. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Jack Pipkin, reported title "*CEO (Starting Nov. '24)*", benchmarked as Executive Director / CEO. The title maps directly to this 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 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	60 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 (Jack Pipkin) 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 15 similarly situated organizations (Same NTEE major group (H), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,277 is reasonable (approximately the 13th 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.