

Children's Advocacy Center Of Erie

Executive Director / CEO

EIN 330995418

PA · NTEE P99

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael Gaines, Executive Director / CEO** (\$71,813) against **every comparable organization** that fit the selection criteria — **192** 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: Michael Gaines — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P99).

BUDGET Total revenue between \$309,225 and \$692,295 — 0.67x to 1.50x the subject's \$461,530 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P99), nationwide + budget 0.67–1.5x revenue.

192 organizations qualified on sector, size, and geography → **192** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,631	\$38,988	\$66,438	\$86,677	\$117,734	\$71,813
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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 PA 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 Touch Of Understanding	CA	\$461,630	Executive Dire	\$63,407	\$56,526	2023
Lawrence Ltd	MA	\$461,183	Vp	\$96,600	\$89,618	2023
Stand In Peace International	CA	\$459,834	Ceo	\$93,000	\$82,907	2023
Compassionate Sharing Inc	OK	\$464,459	Director	\$31,500	\$35,809	2023
Kings Daughters Ministry	NC	\$464,639	President Founder	\$12,000	\$12,800	2023
Ignis Community Inc - Sunyang Hana	TX	\$464,774	Us Operations Manager & Secretary	\$23,671	\$23,744	2024
Payee Services Inc	WI	\$457,007	President	\$2,463	\$2,579	2024
Micronesia Climate Change Alliance Inc	GU	\$456,651	Director Of Administrative Affairs	\$28,000	\$28,827	2023
The Dawson Community Empowerment Corporation	GA	\$466,722	President	\$18,000	\$18,685	2023
United Steelworkers Union Local 13-12	LA	\$453,386	Business Manager	\$79,897	\$88,221	2024
Project Sweet Peas	RI	\$469,835	Executive Dir.	\$35,000	\$33,654	2024
The Unforgettables Foundation	CA	\$452,164	President & Ceo	\$84,072	\$72,798	2024
Revive & Thrive Project	MI	\$471,002	Executive Director	\$78,000	\$80,732	2024
Hope Diamond Services Inc	GA	\$472,606	Director	\$15,060	\$15,633	2023
Ally S Wish Inc	TX	\$450,435	President	\$112,000	\$112,346	2024
Homeless Angels	MI	\$472,709	Director	\$22,432	\$23,218	2024
John Hobson Ministries Inc	KY	\$473,480	President	\$88,200	\$95,022	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Penfield Hope Inc	NY	\$449,331	Secretary	\$41,310	\$38,538	2023
Lend A Hand Foundation	CA	\$473,847	Executive Dir.	\$62,330	\$53,971	2024
City Lights Ministry	NC	\$476,444	President	\$39,520	\$42,157	2023
The River Center Family & Community	NH	\$479,096	Executive Director	\$59,710	\$55,287	2024
Loudoun Cares	VA	\$443,401	Executive Di	\$72,333	\$72,104	2023
Order Our Steps	CA	\$479,696	Owner	\$80,000	\$71,318	2023
Pennsylvania Head Start Association	PA	\$480,077	Executive Di	\$97,728	\$97,728	2024
Taunton Community Access & Media Inc	MA	\$440,530	President	\$9,000	\$8,110	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 192 organizations. Compensation range \$758–\$554,262; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$461,530); for reference, expenses \$434,761 and assets \$891,900.

ROLE MATCH Michael Gaines, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 11 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	58 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	53 rd

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 (Michael Gaines) 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 192 similarly situated organizations (Same NTEE sector (P99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$71,813 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.