

Birth To Five Incorporated

Executive Director / CEO

EIN 351843800
 IN · NTEE P400
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Linda Irwin, Executive Director / CEO** (\$38,483) against **every comparable organization** that fit the selection criteria — **163** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

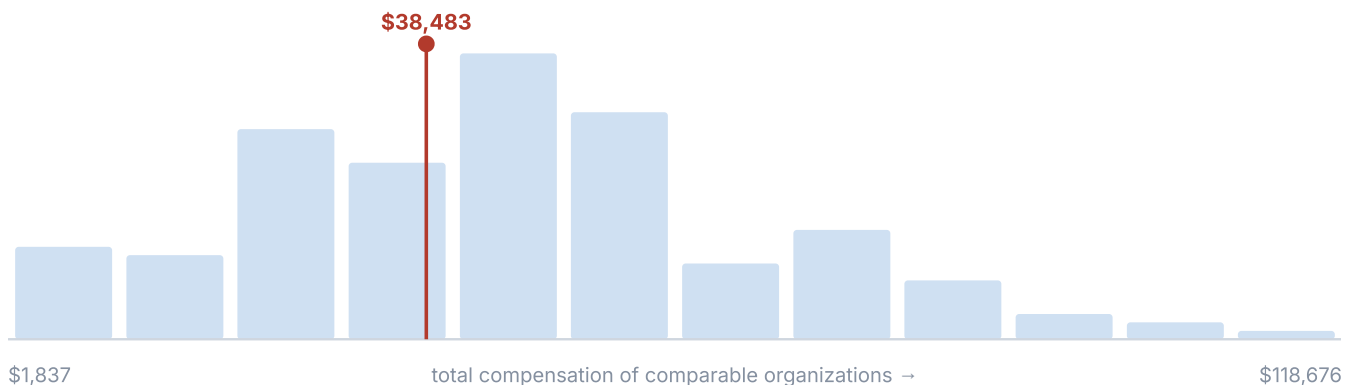
Benchmarked executive: Linda Irwin — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P400).
BUDGET	Total revenue between \$167,443 and \$374,874 — 0.67x to 1.50x the subject's \$249,916 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P40), nationwide + budget 0.67–1.5x revenue.

163 organizations qualified on sector, size, and geography → **163** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,816	\$27,838	\$45,415	\$58,208	\$76,023	\$38,483
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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 IN 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
Maryland Diaper Bank	MD	\$252,747	Executive Director	\$6,750	\$5,984	2023
Families Of Character	CO	\$253,012	Ceo	\$98,280	\$86,799	2024
On Your Feet Foundation	IL	\$246,748	Executive Di	\$25,833	\$23,392	2024
Healing Thine Hearts Ministries	TX	\$246,148	President	\$11,701	\$10,780	2024
Friends Of Madison Youth Inc	CT	\$246,110	Executive Director	\$64,514	\$57,360	2023
Quakerdale	IA	\$254,183	Executive Director	\$42,009	\$42,366	2024
Marys Choice Rva	VA	\$245,556	President	\$65,500	\$58,251	2024
Chalfonte Foundation	MI	\$254,444	Ceo/president	\$24,000	\$22,816	2024
December 5th Fund	MO	\$255,064	President And Executive Director	\$64,423	\$64,704	2023
National Parents Organization Inc	MA	\$256,249	Director Of Operations	\$101,676	\$84,155	2024
Love Moves Us Inc	IL	\$256,754	President Ceo	\$78,726	\$71,287	2024
Fathers Making Progress Inc	WI	\$256,774	President/founder	\$57,500	\$56,944	2023
Of Home Family And Future Inc	NY	\$242,973	Executive Dir.	\$125,000	\$107,110	2023
First Choice Pregnancy Services	MN	\$242,966	Exec. Direct	\$60,000	\$54,607	2024
Housing Equity & Advocacy Resource Team	CA	\$242,815	President	\$56,405	\$46,186	2023
Rainbow Family Inc	CA	\$241,277	Cfo	\$15,300	\$12,169	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cultivating Culturally Competent Clinicians Inc	CA	\$240,573	Officer	\$34,014	\$27,852	2023
Salaam Cultural Center	MN	\$260,692	Executive Director	\$47,000	\$42,776	2024
Nicholtown Child And Family Collaborative	SC	\$260,743	Executive Director	\$61,023	\$58,636	2024
Iron Bell Ministries Inc	KY	\$238,706	Director/ministry Director	\$40,545	\$41,307	2023
Urban Neighborhood Educational Technology For You Inc	NY	\$238,665	Executive Director	\$70,000	\$58,261	2024
Woodbury Life Resource Center	MN	\$261,363	Executive Director	\$54,398	\$50,970	2023
Greater Philadelphia Tabernacle Of David	PA	\$238,092	Director Board Chairm	\$2,000	\$1,837	2024
Sunrise Community Outreach Center Inc	CA	\$262,498	Executive Director	\$57,647	\$45,849	2024
Thriving Together Tn Inc	TN	\$237,327	Executive Director	\$29,500	\$27,824	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN cost of living and 2023 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 IN 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 **163** organizations. Compensation range \$1,837–\$118,676; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$249,916); for reference, expenses \$314,666 and assets \$88,013.

ROLE MATCH	Linda Irwin, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	37 th
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	37 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 (Linda Irwin) 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 163 similarly situated organizations (Same NTEE sector (P40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,483 is reasonable (approximately the 37th 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.