

Make A Difference

This analysis benchmarks the total compensation of **Betty Lawson, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

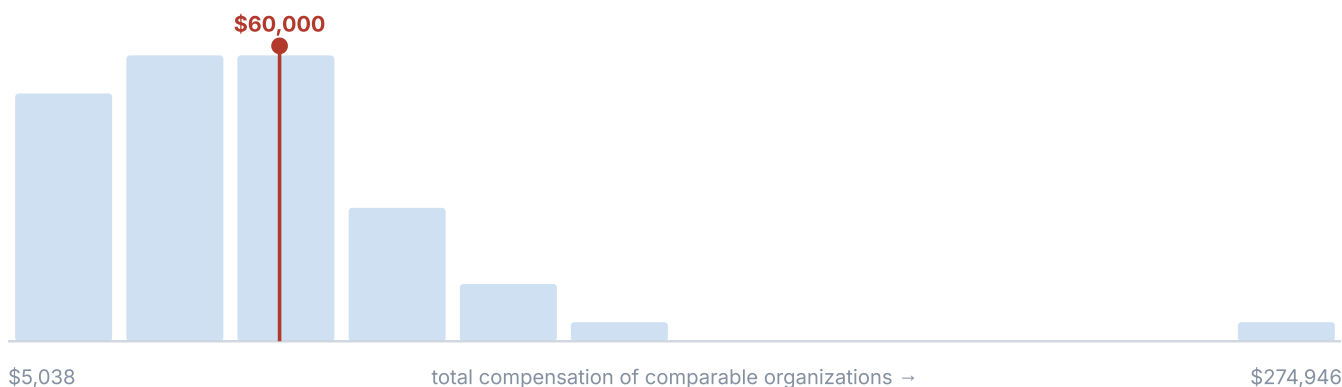
Benchmarked executive: Betty Lawson — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

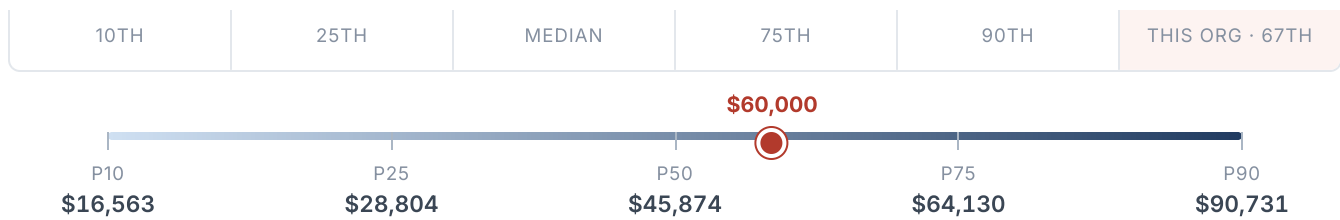
SECTOR	Organizations sharing the subject's NTEE classification (F22).
BUDGET	Total revenue between \$218,504 and \$489,189 — 0.67x to 1.50x the subject's \$326,126 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F22), nationwide + budget 0.67–1.5x revenue.

55 organizations qualified on sector, size, and geography → **55** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,563	\$28,804	\$45,874	\$64,130	\$90,731	\$60,000
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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 TN 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
West County Medical Corp	CA	\$327,915	Director Of Administration	\$19,000	\$16,069	2023
Recovery Resource Center Inc	MD	\$331,915	Executive Director	\$61,954	\$55,103	2024
Anchored Ministries Corp	KY	\$337,971	President	\$19,200	\$20,204	2023
Harbor Ministries Life Trainin	TX	\$309,295	President	\$46,500	\$45,558	2023
Changing Gaits Inc	MN	\$308,231	Chairman	\$29,668	\$27,889	2024
New Beginnings Fellowship Center	CA	\$304,477	Program Director	\$108,650	\$89,255	2024
Intercounty Fellowship Of	CA	\$348,275	Executive Director	\$146,792	\$124,150	2023
Teen Challenge For Girls Inc	OH	\$354,524	Ce0/director	\$49,869	\$51,733	2023
The Women's Shelter	SC	\$356,124	Executive Di	\$66,265	\$65,767	2024
City Of Refuge Hopewell Inc	VA	\$296,103	Ceo	\$16,200	\$15,321	2023
Greater Nashua Council On Alcoholism	NH	\$356,438	President & Ceo (End 10/2022)	\$34,771	\$31,446	2023
Simple Promise Farms	TX	\$360,356	Executive Dir.	\$35,000	\$33,308	2024
Reaching Everyone In Distress Foundation Inc	OH	\$361,388	Board Member	\$5,000	\$5,038	2024
Alano Club Of Kent County	MI	\$363,081	Executive Di	\$70,850	\$69,571	2024
Step By Step Recovery	GA	\$286,832	Executive Dir	\$21,225	\$20,303	2024
Miller Fellowship House Inc	CA	\$283,201	President	\$21,065	\$17,305	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Grants Pass Sobering Center Inc	OR	\$370,463	Executive Director	\$17,105	\$15,558	2023
180 Center Inc	TN	\$281,032	Supervisor	\$40,350	\$41,542	2023
Turning Point Recovery Residence	TN	\$382,694	Secretary	\$60,700	\$62,493	2023
Recovery Community Foundation Of	GA	\$265,304	Executive Di	\$60,000	\$57,394	2024
Merit Family Services	TX	\$264,963	Chairman	\$14,495	\$14,201	2023
Free State Regional Svc Ctr Of Na Inc	MD	\$261,601	Executive Dir.	\$32,455	\$29,719	2023
Pri Counseling Services Inc	NC	\$258,830	Secretary	\$32,200	\$31,652	2024
Prodigal Daughters Journey Home Inc	FL	\$252,710	Executive Director	\$12,000	\$10,725	2024
Indian Neighborhood Club On	MN	\$403,878	Executive Dir.	\$94,996	\$89,300	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	55 organizations. Compensation range \$5,038–\$274,946; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$326,126); for reference, expenses \$291,497 and assets \$162,691.
ROLE MATCH	Betty Lawson, reported title <i>"Executive Director"</i> , 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	2 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	67 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	64 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 (Betty Lawson) 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 10, 2026, comparing compensation against 55 similarly situated organizations (Same NTEE sector (F22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 67th 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 10, 2026.