

# Free Enterprise Foundation Inc

Executive Director / CEO

EIN 364439179

IL · NTEE O115

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **James Dougal Nelson, Executive Director / CEO** (\$5,205) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

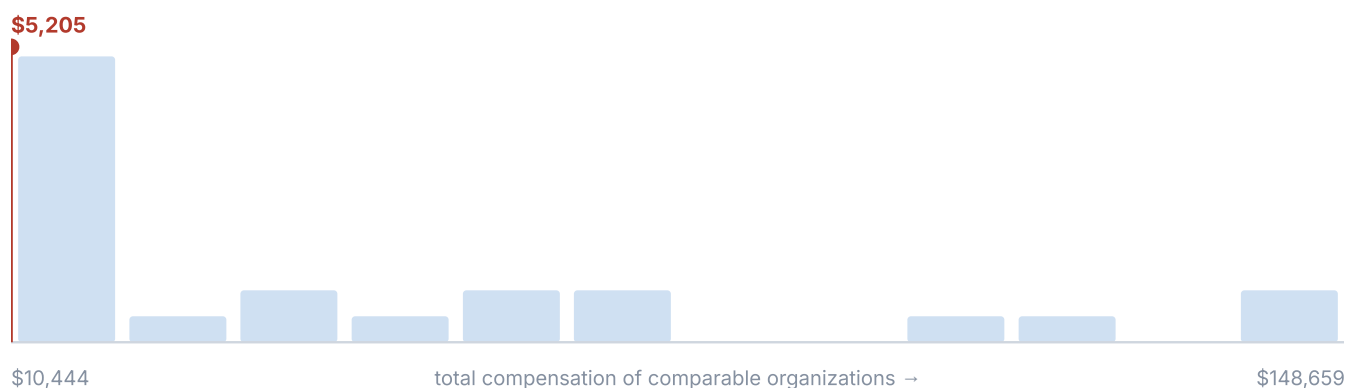
**Benchmarked executive:** James Dougal Nelson — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O115).
BUDGET	Total revenue between \$287,578 and \$643,831 — 0.67x to 1.50x the subject's \$429,221 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O11), nationwide + budget 0.67–1.5x revenue.

**23** organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,148	\$18,122	\$33,270	\$68,716	\$118,415	\$5,205
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 0TH
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\$5,205



## ● 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 IL 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="#">Friends Of Explorer Post 58</a>	OR	\$427,852	Executive Director	\$127,547	<b>\$120,481</b>	2023
<a href="#">Gsnetx Stem Center Of Excellence</a>	TX	\$441,487	Ceo	\$36,402	<b>\$35,976</b>	2024
<a href="#">Sisters Unchained Inc</a>	MA	\$449,198	Executive Director	\$124,069	<b>\$110,151</b>	2024
<a href="#">Friends Of The Girl Scouts' Trust</a>	CA	\$449,242	Executive Director	\$25,655	<b>\$21,887</b>	2024
<a href="#">Camp Twin Lakes Foundation Inc</a>	GA	\$456,940	Chief Executive Officer	\$17,296	<b>\$17,182</b>	2024
<a href="#">Boys &amp; Girls Club And Family Center Of Bristol Inc</a>	CT	\$400,000	Chief Executive Officer	\$160,478	<b>\$148,659</b>	2024
<a href="#">Big Brothers Big Sisters Of Miami</a>	FL	\$460,576	President & Ceo	\$12,086	<b>\$11,549</b>	2023
<a href="#">Girl Scouts Of Southern Arizona</a>	AZ	\$390,651	Ceo	\$16,995	<b>\$16,148</b>	2024
<a href="#">Girl Scouts Of Southern Arizona</a>	AZ	\$473,322	Ceo	\$16,995	<b>\$16,148</b>	2024
<a href="#">North Yellowstone Education Foundation</a>	MT	\$383,677	Executive Dir.	\$45,000	<b>\$49,340</b>	2023
<a href="#">Building Futures Inc</a>	CA	\$482,915	President & Ceo	\$173,481	<b>\$148,002</b>	2024
<a href="#">Bgcco Milo-grogan Holding Company</a>	OH	\$373,161	Chief Executive Officer	\$31,794	<b>\$33,270</b>	2024
<a href="#">Friends Of St Lawrence-watts Youth Center</a>	CA	\$363,431	Executive Director	\$85,234	<b>\$70,842</b>	2025
<a href="#">La Fencing Academy Of Pomona</a>	CA	\$360,625	President	\$21,400	<b>\$18,257</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Friends Of The Children -</a>	OR	\$358,161	Executive Director	\$21,321	<b>\$19,562</b>	2024
<a href="#">Journeymen Institute</a>	WA	\$353,181	Executive Director	\$78,571	<b>\$71,553</b>	2023
<a href="#">Gillwell Foundation</a>	NE	\$348,947	Secretary/executive Direct	\$57,264	<b>\$62,648</b>	2023
<a href="#">New City Kids Foundation</a>	NJ	\$532,927	President	\$23,637	<b>\$20,851</b>	2024
<a href="#">Will Work For Kids Nonprofit Group Inc</a>	FL	\$325,436	Director	\$11,253	<b>\$10,444</b>	2024
<a href="#">Project Hope Ca Inc</a>	CA	\$558,109	President	\$47,863	<b>\$42,040</b>	2023
<a href="#">Kc United Youth Family Sports &amp; Education Association</a>	KS	\$299,174	Program Director	\$16,368	<b>\$17,987</b>	2023
<a href="#">Right From The Start</a>	GA	\$296,138	Executive Director	\$67,031	<b>\$66,589</b>	2024
<a href="#">Included</a>	CA	\$595,660	President	\$24,249	<b>\$20,687</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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** 23 organizations. Compensation range \$10,444–\$148,659; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$429,221); for reference, expenses \$122,599 and assets \$4,038,701. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** James Dougal Nelson, reported title "*SECRETARY*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

**RELATED-ORG PAY** 10 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	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	57 <sup>th</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 (James Dougal Nelson) 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 23 similarly situated organizations (Same NTEE sector (O11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,205 is reasonable (approximately the 0<sup>th</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.