

# Montanans For Choice

Executive Director / CEO

EIN 365031006  
 MT · NTEE R610  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Nicole Smith, Executive Director / CEO** (\$98,333) against **every comparable organization** that fit the selection criteria — **423** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

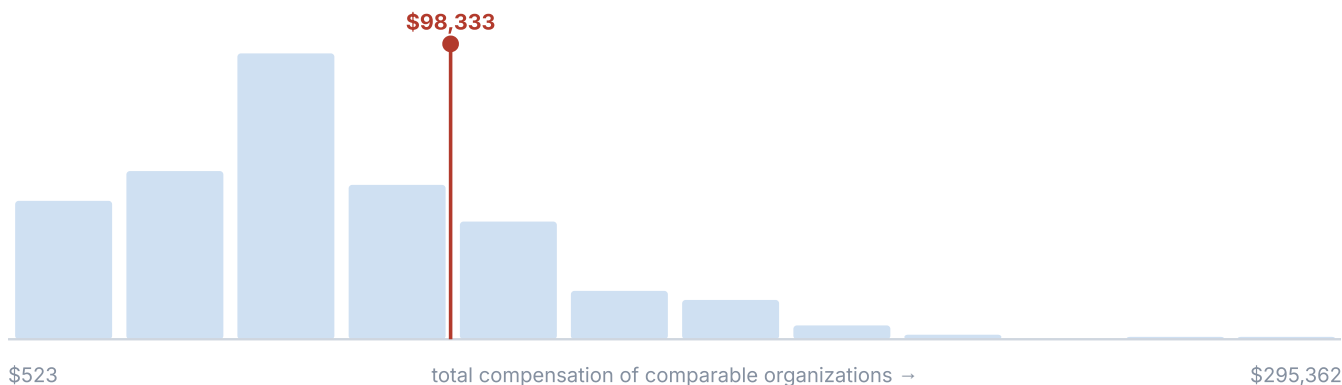
**Benchmarked executive:** Nicole Smith — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (R610).
BUDGET	Total revenue between \$287,087 and \$642,733 — 0.67x to 1.50x the subject's \$428,489 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (R), nationwide + budget 0.67–1.5x revenue.

**423** organizations qualified on sector, size, and geography → **423** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,654	\$42,134	\$67,402	\$96,129	\$127,986	<b>\$98,333</b>
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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 MT 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="#">Casa Of Ohio Valley Inc</a>	KY	\$429,085	Executive Director	\$64,572	<b>\$66,259</b>	2023
<a href="#">Immigrant Legal Center Of Boulder County</a>	CO	\$429,150	Executive Dir.	\$86,500	<b>\$76,946</b>	2024
<a href="#">Project On Fair Representation Inc</a>	TX	\$429,800	Executive Director	\$150,000	<b>\$143,309</b>	2023
<a href="#">Casa Of The Permian Basin Inc</a>	TX	\$426,647	Executive Director	\$64,181	<b>\$59,559</b>	2024
<a href="#">The Hometown Outreach Fund Inc</a>	NY	\$430,400	Founder	\$14,485	<b>\$12,143</b>	2024
<a href="#">Life Care Pregnancy Center Inc</a>	NC	\$430,518	Executive Director	\$53,469	<b>\$51,253</b>	2024
<a href="#">Brave House Inc</a>	NY	\$426,440	Executive Director	\$60,000	<b>\$50,297</b>	2024
<a href="#">Friends Of The Unborn Inc</a>	MA	\$430,699	President/ D	\$69,843	<b>\$58,224</b>	2024
<a href="#">The Frederick Center Inc</a>	MD	\$426,086	Executive Director	\$56,406	<b>\$48,921</b>	2024
<a href="#">Grand Rapids Pride Center</a>	MI	\$431,015	Executive Director	\$63,442	<b>\$62,542</b>	2023
<a href="#">Unity Coalition Coalicion Unida Inc</a>	FL	\$425,800	Director	\$50,000	<b>\$43,575</b>	2024
<a href="#">Never Lost Inc</a>	GA	\$431,616	Executive Dir.	\$69,639	<b>\$64,958</b>	2024
<a href="#">Family Life Services Of Washtenaw County</a>	MI	\$431,746	Executive Director	\$59,209	<b>\$58,370</b>	2023
<a href="#">Advocates For Trans Equality</a>	NY	\$424,852	Executive Director	\$21,038	<b>\$17,636</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Asian American Women's Political Initiative Inc</a>	MA	\$424,597	Secretary	\$57,000	<b>\$47,518</b>	2024
<a href="#">Dayton Right To Life Foundation</a>	OH	\$422,168	Executive Di	\$28,926	<b>\$28,422</b>	2024
<a href="#">Minnesota Right To Life</a>	MN	\$435,073	Executive Director	\$44,500	<b>\$40,792</b>	2024
<a href="#">Fiscal Index Foundation</a>	TX	\$435,495	President	\$112,941	<b>\$107,903</b>	2023
<a href="#">Northern Hills Area Casa Program</a>	SD	\$420,049	Executive Dir.	\$69,667	<b>\$71,328</b>	2024
<a href="#">Bring Our Troops Home Inc</a>	ID	\$419,583	Director	\$42,616	<b>\$43,299</b>	2023
<a href="#">Farm-to-consumer Legal Defense Fund</a>	VA	\$419,440	Executive Director	\$81,314	<b>\$74,987</b>	2023
<a href="#">Street Democracy</a>	MI	\$419,050	President	\$32,200	<b>\$30,833</b>	2024
<a href="#">Tectonic Justice Inc</a>	CA	\$437,967	President	\$90,000	<b>\$72,096</b>	2024
<a href="#">Gateway Equity Institute</a>	MO	\$438,221	Executive Director	\$62,278	<b>\$61,193</b>	2024
<a href="#">Raven Association</a>	TX	\$418,447	Ceo	\$183,992	<b>\$170,742</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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** 423 organizations. Compensation range \$523–\$295,362; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$428,489); for reference, expenses \$428,489 and assets \$845,994.

ROLE MATCH	Nicole Smith, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	50 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	79 <sup>th</sup>
All sources (D + E + F), adjusted	70 <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 (Nicole Smith) 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 423 similarly situated organizations (Same NTEE major group (R), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$98,333 is reasonable (approximately the 77<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.