

Mabel K Toops Scholarship Trus

Executive Director / CEO

EIN 371249795

IN · NTEE B820

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brian Hucker, Executive Director / CEO** (\$250) against **every comparable organization** that fit the selection criteria — **61** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Brian Hucker — reported title "TRUWSTEE", 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 (B820).

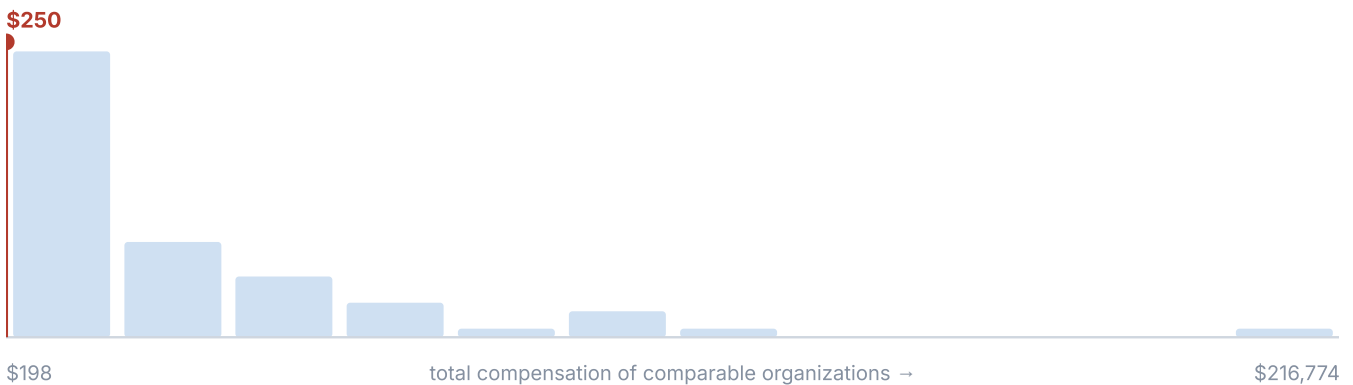
BUDGET Total revenue between \$11,596 and \$25,962 — 0.67x to 1.50x the subject's \$17,308 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

61 organizations qualified on sector, size, and geography

→ **61** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,523

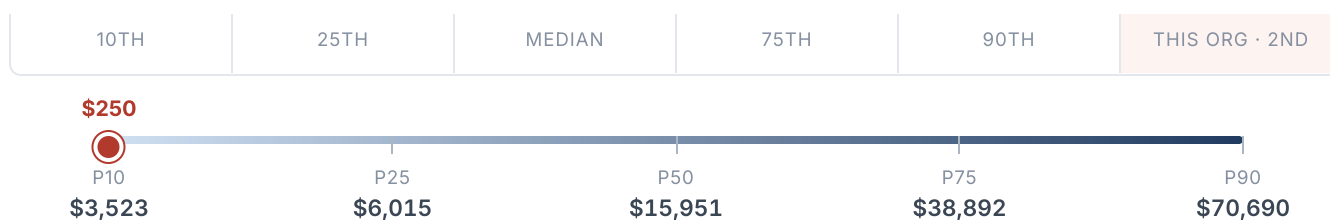
\$6,015

\$15,951

\$38,892

\$70,690

\$250



■ 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
Wise Earth School Of Ayurveda	NC	\$17,477	President	\$22,000	\$21,556	2024
Huntington Beach City School District	CA	\$16,902	President	\$11,027	\$9,029	2024
Detroit Musicians Fund	MI	\$16,522	Chair	\$1,131	\$1,107	2024
West Hills Christian School Foundation	OR	\$16,427	Director	\$6,981	\$6,329	2023
Reformation Seminary	AZ	\$16,407	Ceo	\$15,000	\$13,680	2024
Tlbu Foundation Inc	NJ	\$18,289	Secretary/treasurer	\$30,000	\$24,745	2025
Southern Association Of Colleges	GA	\$16,218	President	\$72,013	\$70,690	2023
The Ernest Becker Foundation	WA	\$18,459	Executive Director	\$14,900	\$13,023	2023
American Schools Association Inc	NV	\$16,138	Chairman	\$42,000	\$38,892	2025
Grand Valley Research Corporation	MI	\$16,064	President	\$38,948	\$38,121	2024
Edward J Robson Family Foundation	AZ	\$15,882	President	\$924	\$843	2024
Building Industry Association Of	OH	\$18,843	Executive Director	\$16,606	\$17,170	2023
Dr J E Green Educational Trust	AL	\$18,849	Trustee	\$11,975	\$12,630	2023
Univ Of South Alabama Foundation	AL	\$15,718	Director/pre	\$62,942	\$64,481	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
South Central Library System Foundation	WI	\$18,899	Secretary	\$32,631	\$33,270	2023
Faribault Rotary Youth Services Inc	MN	\$19,024	President	\$6,400	\$5,842	2025
Spotsylvania Education Foundation	VA	\$19,043	Executive Director	\$5,049	\$4,759	2023
Read Aloud America Inc	HI	\$15,520	Vice-preside	\$9,325	\$8,150	2023
The Collaborative Charter Services	CA	\$15,428	Chief Executive Officer	\$5,361	\$4,519	2023
The Joy School Endowment Fund	TX	\$19,241	School President/head	\$23,705	\$22,486	2024
Fred And Gertrude England Hospitality	NY	\$15,358	Treasurer	\$6,960	\$6,140	2023
Highland School Inc	WV	\$19,261	President	\$500	\$500	2025
Global Ou Inc	OK	\$15,315	Director/president	\$41,707	\$44,836	2023
Energetics Education	CO	\$14,775	Director	\$100,000	\$93,613	2023
Mcgehee Mens Club Inc	AR	\$20,118	Secretary	\$10,984	\$11,708	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 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 **61** organizations. Compensation range \$198–\$216,774; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$17,308); for reference, expenses \$19,823 and assets \$242,569.

ROLE MATCH	Brian Hucker, reported title "TRUWSTEE", 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	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	2 nd

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 (Brian Hucker) 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 61 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$250 is reasonable (approximately the 2nd 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.