

# Grace Beyond Borders Nwi Inc

Executive Director / CEO

EIN 371733603

IN · NTEE P40

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marcus M Martin, Executive Director / CEO** (\$27,667) against **every comparable organization** that fit the selection criteria — **186** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

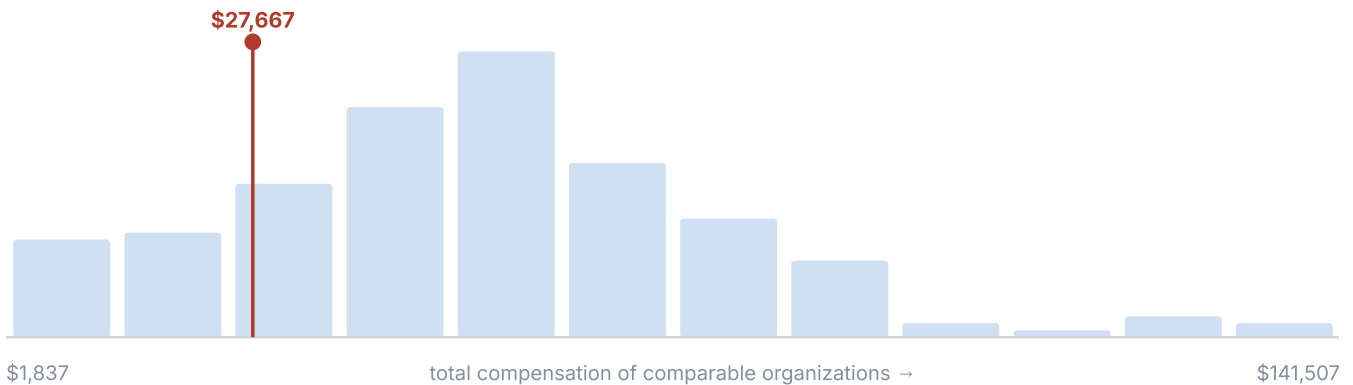
**Benchmarked executive:** Marcus M Martin — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P40).
BUDGET	Total revenue between \$237,818 and \$532,429 — 0.67x to 1.50x the subject's \$354,953 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P40), nationwide + budget 0.67–1.5x revenue.

**186** organizations qualified on sector, size, and geography → **186** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,638	\$33,991	\$51,552	\$67,313	\$83,610	\$27,667
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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
<a href="#">Mid Shore Community Mediation</a>	MD	\$355,111	Executive Di	\$59,375	<b>\$52,638</b>	2023
<a href="#">United Families Nonprofit Corporation</a>	SD	\$355,352	Executive Director	\$28,219	<b>\$28,685</b>	2024
<a href="#">Village-connect Inc</a>	CA	\$355,988	Executive Dir.	\$74,250	<b>\$60,798</b>	2023
<a href="#">East Gate Ministries</a>	VA	\$352,857	President / Director	\$97,883	<b>\$89,621</b>	2023
<a href="#">First Option Care Inc</a>	GA	\$358,509	Executive Dir.	\$49,488	<b>\$47,185</b>	2023
<a href="#">Angels On Patrol Inc</a>	AZ	\$350,851	Executive Director	\$73,591	<b>\$67,113</b>	2023
<a href="#">Heart Of Grant County</a>	OR	\$360,618	Executive Director	\$70,000	<b>\$58,331</b>	2025
<a href="#">African Girls Hope Foundation Inc</a>	GA	\$348,994	President	\$32,750	<b>\$31,226</b>	2023
<a href="#">James Samaritan</a>	LA	\$348,641	Executive Director	\$45,000	<b>\$45,640</b>	2024
<a href="#">Texas Community Counseling</a>	TX	\$347,313	Executive Director	\$7,318	<b>\$6,742</b>	2024
<a href="#">Los Angeles Pregnancy Services Inc</a>	CA	\$362,937	Exec. Direct	\$78,709	<b>\$62,600</b>	2024
<a href="#">Adoption Solutions Of Arizona</a>	AZ	\$364,339	President	\$35,500	<b>\$32,375</b>	2023
<a href="#">Pregnancy Resource Connection Inc</a>	CO	\$365,381	Executive Dir.	\$60,000	<b>\$52,991</b>	2024
<a href="#">Hilltown Village</a>	MA	\$366,393	Development Director	\$26,588	<b>\$22,006</b>	2024
<a href="#">Nurturepa Inc</a>	PA	\$367,905	Board Member	\$9,000	<b>\$8,053</b>	2025
<a href="#">Lumpkin County Family Connection</a>	GA	\$339,834	Exec Directo	\$43,607	<b>\$39,344</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Beyond Pregnancy Care Inc</a>	FL	\$338,985	Executive Director	\$70,542	<b>\$61,037</b>	2024
<a href="#">Created With Purpose Of West Texas</a>	TX	\$371,110	Executive Di	\$24,000	<b>\$22,765</b>	2023
<a href="#">Belong</a>	VA	\$371,203	Executive Di	\$97,648	<b>\$86,840</b>	2024
<a href="#">Kids In Need Supportive Services</a>	NM	\$372,872	Director	\$52,000	<b>\$53,035</b>	2023
<a href="#">Answers For Life</a>	AZ	\$336,652	Executive Director	\$28,347	<b>\$25,110</b>	2024
<a href="#">The Circle Family Center</a>	CA	\$336,461	Director	\$45,677	<b>\$36,329</b>	2024
<a href="#">The Children And Family Connection</a>	AL	\$335,749	Executive Director	\$49,737	<b>\$49,491</b>	2024
<a href="#">The Nest Frsc</a>	WA	\$335,588	Ceo	\$7,183	<b>\$5,923</b>	2024
<a href="#">Dwell - Lycoming County</a>	PA	\$374,640	Executive Director	\$64,178	<b>\$58,948</b>	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 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	186 organizations. Compensation range \$1,837–\$141,507; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$354,953); for reference, expenses \$286,830 and assets \$79,854.
ROLE MATCH	Marcus M Martin, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 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	18 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	15 <sup>th</sup>
Reportable pay only (column D), adjusted	20 <sup>th</sup>
All sources (D + E + F), adjusted	17 <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 (Marcus M Martin) 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 186 similarly situated organizations (Same NTEE sector (P40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,667 is reasonable (approximately the 18<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.