

Five Pines Ministries

Executive Director / CEO

EIN **382260897**
 MI · NTEE O20Z
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Nathan Parsons, Executive Director / CEO** (\$75,000) against **every comparable organization** that fit the selection criteria — **100** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

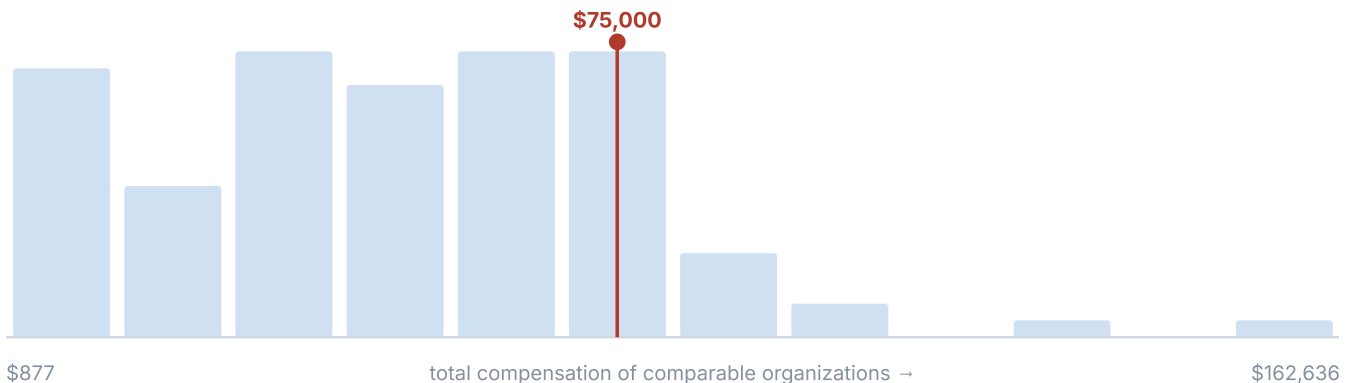
Benchmarked executive: Nathan Parsons — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O20Z).
BUDGET	Total revenue between \$235,705 and \$527,698 — 0.67x to 1.50x the subject's \$351,799 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

100 organizations qualified on sector, size, and geography → **100** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,718	\$28,188	\$47,864	\$69,717	\$80,559	\$75,000
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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 MI 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
Parker Area Alliance For Community	AZ	\$351,784	Exec Director	\$67,850	\$63,219	2024
Yipoa Center Inc	MO	\$352,828	Secretary	\$2,330	\$2,462	2023
Harvest Youth Ministries	OH	\$353,782	President And Director	\$45,000	\$46,176	2024
Tiqvah Hands Of Hope	OH	\$358,952	Executive Director	\$54,995	\$58,099	2023
Cops N Kids Reading Center Inc	WI	\$341,416	Executive Dir.	\$45,000	\$46,876	2023
Camelot For Children	PA	\$368,004	Executive Director	\$80,179	\$77,465	2024
Box United	IL	\$335,411	Executive Dir.	\$86,769	\$85,087	2023
Welch Center Inc	MN	\$370,774	Executive Di	\$81,715	\$80,538	2023
Dunedin Stirling Soccer Club	FL	\$330,150	Academy Director	\$15,000	\$14,055	2023
The Vault Community Center	IL	\$328,320	Executive Dir.	\$40,100	\$39,322	2023
Solvay Geddes Community	NY	\$375,365	Executive Di	\$37,100	\$32,480	2024
Crook County Kids Inc	OR	\$324,981	Executive Director	\$56,069	\$50,446	2024
Bipoc Apostrophe Foundation	WA	\$322,309	Executive Director	\$83,200	\$74,299	2023
Southeastern Indiana Voices For Children Inc	IN	\$322,067	Exec Dir	\$52,240	\$54,950	2023
The Well Ministries	MN	\$321,715	President	\$13,375	\$12,804	2024
Free Fall Action Sports Inc	PA	\$320,255	Executive Di	\$19,200	\$18,550	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Focus Ministries	CO	\$384,261	Board Member	\$68,175	\$63,334	2024
Summer Program For Youth	PA	\$386,113	Executive Di	\$47,326	\$45,724	2024
Kirbys Children Services	TX	\$386,744	Executive Dire	\$163,000	\$162,636	2023
Kamp Hawaii Inc	HI	\$316,243	Executive Di	\$61,625	\$53,454	2024
Mewater Foundation Incorporated	CA	\$314,579	Ceo	\$96,000	\$82,685	2023
East Of The River Boys And Girls Steelband Inc	DC	\$389,965	Executive Director	\$68,498	\$58,236	2024
Time 2 Win Community Organization	FL	\$390,082	President	\$49,200	\$44,779	2024
Tri-town Youth Services Bureau Inc	CT	\$313,338	Exec. Dir.	\$77,119	\$70,054	2024
Can Do Kids Nfp (An Il Not For Profit Corp)	IL	\$313,088	Executive Director Assistant Secretary	\$34,500	\$33,831	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	100 organizations. Compensation range \$877–\$162,636; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$351,799); for reference, expenses \$393,230 and assets \$566,730.
ROLE MATCH	Nathan Parsons, reported title "EXECUTIVE DIRECTOR", 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	1 peer 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	83 rd
Total compensation (D + F), as reported (no adjustments)	77 th
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	82 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 (Nathan Parsons) 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 100 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,000 is reasonable (approximately the 83rd 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.