

Michigan Indian Employment And

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Mary Cody-gibson, Executive Director / CEO** (\$79,830) against **every comparable organization** that fit the selection criteria — **78** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

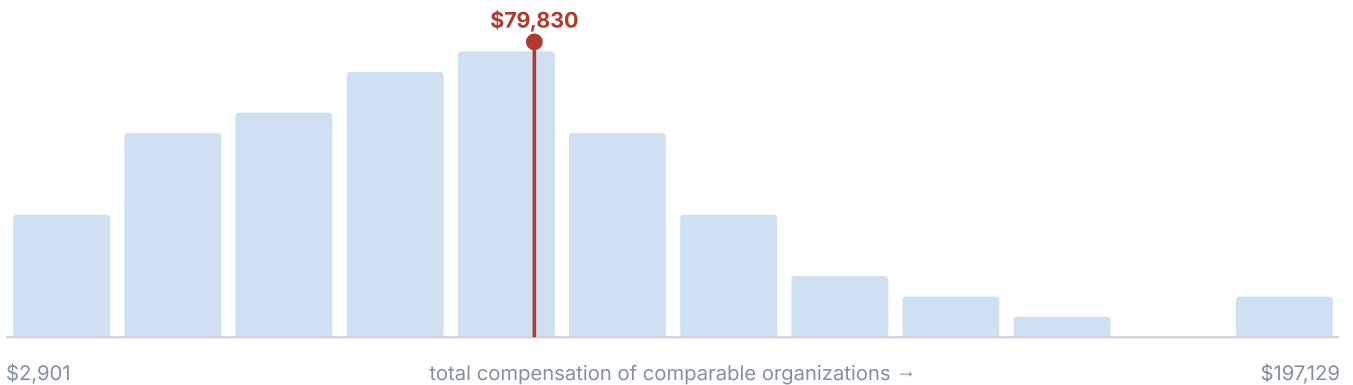
Benchmarked executive: Mary Cody-gibson — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J22Z).
BUDGET	Total revenue between \$239,133 and \$535,372 — 0.67x to 1.50x the subject's \$356,915 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J22), nationwide + budget 0.67–1.5x revenue.

78 organizations qualified on sector, size, and geography → **78** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,819	\$43,225	\$65,744	\$87,535	\$115,969	\$79,830
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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
Chicago Center For Arts And Technology	IL	\$359,049	Sr. Dir. Of Edu. Excellence	\$168,628	\$156,006	2024
Bricklayers Local 1 Md Va & Dc	MD	\$351,202	Vice Chairman	\$39,290	\$34,567	2024
Sheet Metal Contracting Industry	PA	\$348,144	Trustee	\$76,513	\$71,803	2024
Youths Unleashed Corp	FL	\$347,605	Vice President	\$45,000	\$39,782	2024
Local 470 Apprenticeship Fund	SC	\$346,177	Training Director/trustee	\$61,473	\$60,350	2024
Oakwood Arts Inc	VA	\$342,805	Executive Director	\$54,550	\$49,565	2024
Tech Frederick Inc	MD	\$341,979	Executive Director	\$114,025	\$100,318	2024
Automotive Mentoring Group Inc	IL	\$340,495	President	\$91,987	\$87,616	2023
Western Pennsylvania Apprenticeship	PA	\$340,147	Director	\$73,232	\$68,723	2024
Laborers Agc Apprenticeship Training &	WA	\$337,413	Training Director	\$77,707	\$65,470	2024
Second Chance Center Of Hope	OH	\$335,700	Director	\$43,900	\$43,756	2024
Heartfelt Tidbits Inc	OH	\$378,304	Executive Di	\$80,500	\$80,234	2024
Training Grounds Inc	DC	\$335,337	Executive Dir.	\$95,306	\$81,027	2023
Urban Ed Inc	DC	\$379,011	President	\$106,855	\$88,239	2024
Propel Network Inc	NY	\$381,193	Educational Consultant	\$83,000	\$70,579	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Midlands Mechanical Apprentice Coal	SC	\$332,386	President	\$14,400	\$14,137	2024
Tech Exposure & Access	CA	\$326,971	President	\$62,374	\$50,685	2024
Sheet Metal Workers' Local 15 Apprentice	FL	\$326,390	Former Chairman	\$43,283	\$37,278	2025
Young Leaders Council	TN	\$388,792	Executive Director	\$88,250	\$87,293	2024
Menzfit	PA	\$320,437	60executive Director	\$28,000	\$27,052	2023
Reach Out First Inc	NC	\$394,049	Executive Director	\$71,366	\$69,393	2024
Roofers Local 44 Joint Apprenticeship Fund	OH	\$318,648	Administrator	\$71,270	\$71,035	2024
Bbl Ministries Inc	CA	\$316,128	President	\$128,808	\$104,668	2024
Justice Jobs Of Maryland Inc	MD	\$316,033	Executive Director	\$62,977	\$55,406	2024
Flourish Of Cullman Inc	AL	\$315,179	Executive Di	\$44,642	\$46,725	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 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 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	78 organizations. Compensation range \$2,901–\$197,129; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$356,915); for reference, expenses \$360,780 and assets \$17,715.
ROLE MATCH	Mary Cody-gibson, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	65 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	58 th
All sources (D + E + F), adjusted	59 th

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 (Mary Cody-gibson) 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 78 similarly situated organizations (Same NTEE sector (J22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,830 is reasonable (approximately the 65th 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.