

Second's New Vision And Outreach Ministries

FY ending 2024-12-31

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Dr Velma Laws-clay, Executive Director / CEO** (\$9,450) against **every comparable organization** that fit the selection criteria — **194** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

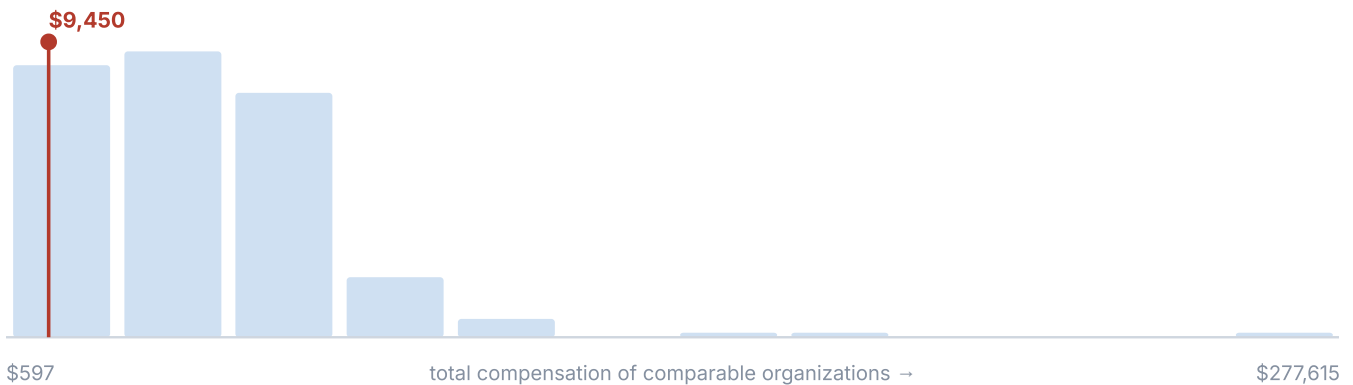
Benchmarked executive: Dr Velma Laws-clay — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$123,284 and \$276,009 — 0.67x to 1.50x the subject's \$184,006 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

194 organizations qualified on sector, size, and geography → **194** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,424	\$20,830	\$39,581	\$55,342	\$70,843	\$9,450
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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
Orlando Community Arts Inc	FL	\$183,943	President	\$13,500	\$12,650	2023
Folk School Of Fayetteville Inc	AR	\$184,466	Officer	\$11,400	\$12,782	2023
Eleventh Hour Prayer Network Inc	AZ	\$184,686	President	\$297,950	\$277,615	2024
Tualatin Valley Creates	OR	\$183,224	Executive Director	\$47,578	\$42,807	2024
Western Justice	OR	\$186,494	Director/sec/treas	\$30,000	\$26,991	2024
Leadership Hendricks County	IN	\$186,890	Executive Director	\$55,860	\$57,072	2024
Capitol View Arts	TX	\$187,062	President	\$66,000	\$63,963	2024
Main Street Arts	VT	\$180,787	Executive Dir.	\$30,300	\$28,786	2025
Carl Cherry Foundation	CA	\$180,011	Executive Director	\$46,501	\$38,902	2024
Arts & Crafts Association Of Meriden	CT	\$188,286	Treasurer	\$34,546	\$30,573	2025
Bird & Beckett	CA	\$188,725	Treasurer	\$27,759	\$23,909	2023
Prizm Projects Inc	FL	\$190,595	President	\$2,500	\$2,438	2022
Port Warwick Foundation	VA	\$191,200	Executive Director	\$32,020	\$30,838	2023
North Bend Downtown Foundation	WA	\$191,687	Executive Director	\$75,164	\$65,198	2024
Creative Downtown Appleton Inc	WI	\$175,874	Executive Director	\$3,167	\$3,204	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arts Center In Orange Inc	VA	\$192,812	Executive Director	\$52,500	\$49,111	2024
Philadelphia Folklore Project	PA	\$193,855	Executive Di	\$13,000	\$12,560	2024
Zgd Inc	NY	\$173,301	Director	\$1,000	\$902	2023
Snap Cultural Events Inc	FL	\$173,240	President	\$33,660	\$31,540	2023
88 International Corp	NY	\$171,603	President	\$23,650	\$20,705	2024
Volunteer Odyssey	TN	\$196,873	Executive Director	\$67,379	\$68,617	2024
Charles Houston Cultural Project Inc	MA	\$197,585	President	\$16,798	\$14,625	2024
Fundacion Nacional Para La Cultura Popular	PR	\$169,885	Administratror	\$9,000	\$9,000	2024
Empact Inc	NY	\$198,656	President	\$5,000	\$4,377	2024
Walking Shadow Theatre Company	MN	\$169,065	Executive Director	\$6,500	\$6,062	2025

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 **194** organizations. Compensation range \$597–\$277,615; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$184,006); for reference, expenses \$144,425 and assets \$117,409.

ROLE MATCH Dr Velma Laws-clay, reported title "*BOARD MEMBER*", 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 7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	13 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	12 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 (Dr Velma Laws-clay) 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 194 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,450 is reasonable (approximately the 13th 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.