

Minnesota Milk Producers Association

Executive Director / CEO

EIN 411469481

WI · NTEE S46

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Garrett Luthens, Executive Director / CEO** (\$3,900) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Garrett Luthens — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (S46).

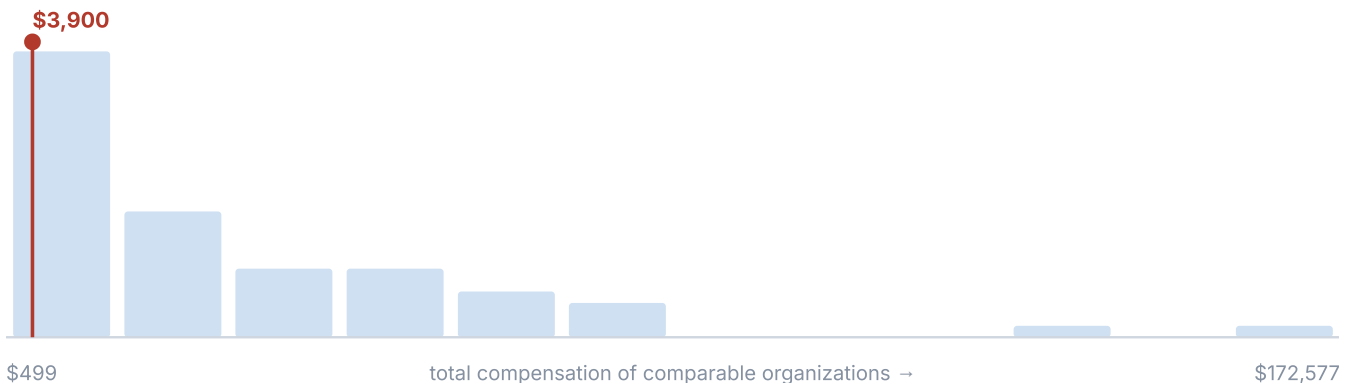
BUDGET Total revenue between \$17,316 and \$38,767 — 0.67x to 1.50x the subject's \$25,845 (the band tightens as size grows).

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

57 organizations qualified on sector, size, and geography

→ **57** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$2,926	\$6,295	\$17,364	\$44,062	\$62,831	\$3,900
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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 WI 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
San Diego Region Small Business	CA	\$26,032	Chief Financial Officer	\$67,112	\$55,490	2024
Rcc Property Holdings Inc	FL	\$26,121	Excutive Dir	\$8,337	\$7,499	2024
Public Dialogue Consortium	CA	\$26,375	President	\$20,677	\$17,096	2024
The Building Corporation Of Seiu	OR	\$26,555	Executive Di	\$57,042	\$50,722	2024
Tag Community Ventures	PA	\$25,000	Executive Di	\$83,489	\$82,076	2023
Boma Foundation	DC	\$24,937	President And Coo	\$90,099	\$77,942	2023
Three Crowns Foundation	IL	\$24,879	Former Interim Finance Lead/treas.	\$34,904	\$32,857	2024
Mhep Properties Inc	PA	\$24,820	Secretary	\$1,579	\$1,508	2024
Ecotech Vision Foundation	FL	\$27,000	Executive Director	\$6,250	\$5,622	2024
Long Island Small Business Assistance	NY	\$27,206	Ceo/president	\$69,000	\$61,465	2023
Hampton Roads Chamber Foundation	VA	\$24,388	President	\$21,931	\$20,875	2023
We Invest In You Inc	MN	\$27,339	Director And President	\$1,000	\$975	2023
The North Little Rock Chamber	AR	\$24,336	President/ce	\$569	\$631	2023
Pioneer Georgia Inc	GA	\$24,236	Board Member	\$3,000	\$2,974	2023
Imani Works Inc	IL	\$27,493	Vice President	\$20,004	\$18,831	2024
The University Of Toledo Foundation	OH	\$27,982	President And Ceo	\$28,119	\$29,360	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Monclova Historical Foundation	OH	\$22,924	Executive Di	\$41,138	\$41,721	2024
Oakland Development Fund	PA	\$22,503	Executive Director	\$4,900	\$4,679	2024
Laborers Local 663 Property Inc	MO	\$22,253	President	\$62,138	\$64,879	2023
347 West 41st Street Inc	NY	\$29,960	President	\$11,400	\$9,864	2024
Friends Of T-rex	MO	\$30,078	Executive Director	\$4,456	\$4,519	2024
J Bennett Johnston Science Foundation	LA	\$21,594	Director	\$58,114	\$61,273	2024
Deer Creek Holdings Inc	OK	\$30,100	President	\$12,000	\$13,026	2023
Metropool Inc	NY	\$30,164	Chairman Of Board	\$3,300	\$2,855	2024
Southeast Raleigh Community	NC	\$21,505	Chair	\$27,000	\$26,713	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	57 organizations. Compensation range \$499–\$172,577; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$25,845); for reference, expenses \$118,228 and assets \$701,812. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Garrett Luthens, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	33 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	16 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	11 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 (Garrett Luthens) 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 57 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,900 is reasonable (approximately the 16th 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.