

Midwest Food Connection

Executive Director / CEO

EIN 411839791

MN · NTEE K40

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Paul Eaves, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **303** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

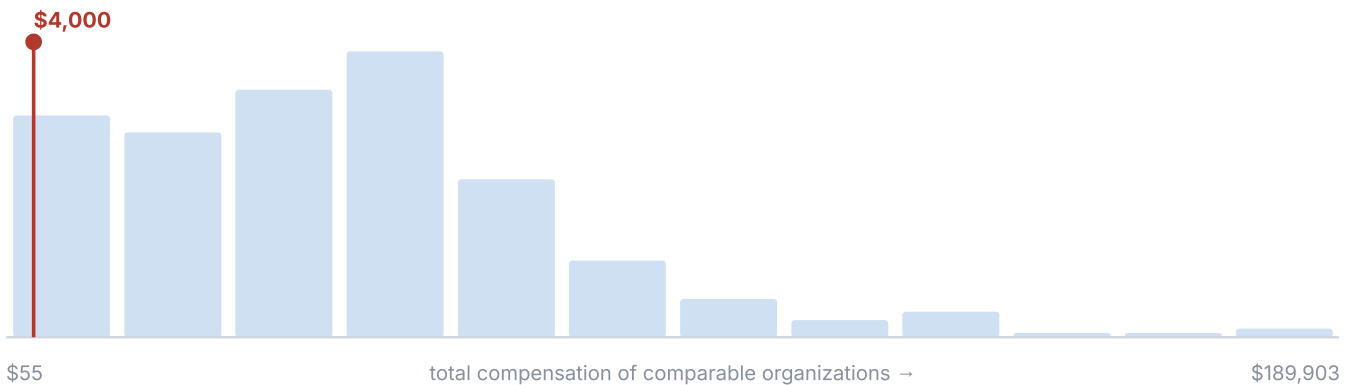
Benchmarked executive: Paul Eaves — reported title “President/Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (K40). |
| BUDGET | Total revenue between \$146,987 and \$329,077 — 0.67x to 1.50x the subject's \$219,385 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue. |

303 organizations qualified on sector, size, and geography → **303** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|----------|----------|----------|----------|----------------|
| \$9,662 | \$25,371 | \$45,394 | \$63,941 | \$87,678 | \$4,000 |
|---------|----------|----------|----------|----------|----------------|



■ 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 MN 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 |
|--|-------|-----------|------------------------------|-----------------|-----------------|------|
| The Village Agricultural Cooperative | MN | \$219,056 | Ceo | \$60,385 | \$63,813 | 2023 |
| Helps Outreach Inc | FL | \$218,935 | Pres/treas/b | \$86,000 | \$83,925 | 2024 |
| Bullhead Regional Food Bank Inc | AZ | \$218,487 | Executive Dir. | \$4,615 | \$4,610 | 2024 |
| Cider Institute Of North America | OR | \$220,445 | Executive Director | \$80,500 | \$77,658 | 2024 |
| Iglesias Gardens Co | PA | \$218,244 | Board Member | \$5,950 | \$6,163 | 2024 |
| Project Alianza Inc | MA | \$220,721 | Executive Director | \$88,400 | \$82,520 | 2024 |
| Spice Field Kitchen Inc | OH | \$217,984 | Coo | \$72,365 | \$77,568 | 2025 |
| Peoria Grown | IL | \$217,889 | Dietician | \$13,276 | \$13,959 | 2023 |
| Ma'alot Farms | CA | \$217,861 | Executive Director/secretary | \$35,050 | \$32,369 | 2023 |
| Lee County Fair Association | IL | \$217,716 | Secretary | \$3,900 | \$3,880 | 2025 |
| Our Daily Bread Kitchen Inc | NC | \$217,704 | Executive Director | \$47,589 | \$51,080 | 2024 |
| Families Helping Families Ministries Inc | GA | \$221,403 | President | \$28,650 | \$29,925 | 2024 |
| Putney Foodshelf Inc | VT | \$217,212 | Executive Director | \$59,241 | \$60,345 | 2025 |
| Colorado Fruit And Vegetable | CO | \$217,163 | Executive Di | \$51,500 | \$51,299 | 2024 |
| Lewis Educational Agricultural Farm | CT | \$217,126 | Executive Director | \$17,900 | \$17,949 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|--------------------------------|-----------------|-----------------|------|
| Alabama Sustainable Agriculture Network | AL | \$222,167 | Interim Exec Dir Thru 10/15/24 | \$68,922 | \$77,349 | 2024 |
| Project 216 Inc | IN | \$216,461 | Event Development Specialist | \$32,644 | \$36,817 | 2023 |
| Gathering Ground Inc | WI | \$222,314 | Board Member | \$16,000 | \$17,358 | 2024 |
| Jackson Community Food Pantry | MI | \$222,374 | Executive Director/treasurer | \$31,600 | \$33,882 | 2024 |
| 109 James Parker Inc | NJ | \$216,344 | Secretary | \$18,345 | \$17,518 | 2023 |
| Food Is Free Albuquerque Chapter | NM | \$222,630 | Managing Dir | \$33,111 | \$38,088 | 2023 |
| Foothills Farmers Market | NC | \$222,743 | Market Manag | \$37,760 | \$40,530 | 2024 |
| Our Daily Bread | MS | \$222,786 | Executive Director | \$18,750 | \$22,334 | 2023 |
| Farmers Market Of The Ozarks Inc | MO | \$215,981 | Executive Director | \$41,350 | \$46,840 | 2023 |
| Kcgcusa Inc | NY | \$215,486 | Member | \$15,900 | \$14,926 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN cost of living and 2025 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 MN 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 303 organizations. Compensation range \$55–\$189,903; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$219,385); for reference, expenses \$210,301 and assets \$40,311.

ROLE MATCH Paul Eaves, reported title "*President/Treasurer*", 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 | 14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 10 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 | 6 th |
| Total compensation (D + F), as reported (no adjustments) | 6 th |
| Reportable pay only (column D), adjusted | 10 th |
| All sources (D + E + F), adjusted | 6 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 (Paul Eaves) 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 303 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 6th 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.