

Iowa Credit Union Foundation

Executive Director / CEO

EIN 421438113

IA · NTEE Z99

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Jelena Babic Barnes, Executive Director / CEO** (\$94,952) against **every comparable organization** that fit the selection criteria — **218** 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: Jelena Babic Barnes — 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 (Z99).
BUDGET	Total revenue between \$331,456 and \$742,066 — 0.67x to 1.50x the subject's \$494,711 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

218 organizations qualified on sector, size, and geography → **218** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,443	\$36,907	\$57,347	\$80,687	\$110,020	\$94,952
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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 IA 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
Charles Crest Ii Corporation	CO	\$490,823	Director	\$37,575	\$31,962	2024
San Francisco Interfaith Council	CA	\$498,656	Executive Direc	\$180,872	\$138,549	2024
Indian Dispute Resolution Services Inc	CA	\$490,098	Executive Dir.	\$118,429	\$93,397	2023
Project Fit America	CA	\$499,390	Executive Dir.	\$14,400	\$11,031	2024
Rural Community Development Resources	WA	\$500,419	Executive Director	\$114,650	\$97,590	2022
Hope Enterprises Foundation Inc	PA	\$501,592	President/ceo	\$11,759	\$10,134	2025
Higher Aim	NE	\$502,777	President	\$30,000	\$28,623	2024
Nevada Homes For Youth Inc	NV	\$503,025	President	\$51,250	\$46,918	2023
Karis Community	CO	\$504,435	Executive Di	\$99,808	\$82,710	2025
The Resolution Center Inc Fka	MA	\$506,040	Executive Di	\$71,339	\$55,402	2025
1807 Clinton Housing Development Fund	NY	\$480,465	President/ceo	\$50,896	\$42,003	2023
Change Is Possible (Chips) Inc	TN	\$478,786	Executive Di	\$88,219	\$80,140	2025
The Thirteen	DC	\$475,693	Artistic Director	\$45,500	\$36,466	2023
Hawaii Alliance For Community-based	HI	\$515,008	Executive Director	\$98,385	\$78,139	2024
Seg Advanced Modeling Corporation	OK	\$473,998	Secretary	\$23,143	\$23,274	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lewis H Latimer Fund Inc	NY	\$473,577	Executive Dir.	\$85,539	\$68,568	2024
Central Mediation Center	NE	\$471,494	Executive Di	\$93,403	\$89,117	2024
Northern Lakes Economic Alliance	MI	\$518,068	President	\$74,313	\$68,043	2024
Murphys Giving Market Inc	PA	\$519,512	Founding Dir	\$12,967	\$11,471	2024
First Priority Of Alabama Inc	AL	\$520,658	Board Member/exec Director	\$77,520	\$74,292	2024
The June L Mazer Lesbian Archives	CA	\$467,980	Director	\$32,880	\$25,187	2024
Treasure Coast Victory Childrens Home Inc	KY	\$521,804	President	\$82,250	\$80,705	2023
Palmtrail Inc	FL	\$466,887	Ceo	\$10,000	\$8,333	2024
Fear For Breakfast	CA	\$466,639	Executive Director	\$67,835	\$51,962	2024
The State Chamber Research Foundation	OK	\$523,070	President & Ceo	\$123,079	\$120,225	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 218 organizations. Compensation range \$687–\$424,930; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$494,711); for reference, expenses \$471,852 and assets \$2,249,491.

ROLE MATCH	Jelena Babic Barnes, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	83rd
Total compensation (D + F), as reported (no adjustments)	73rd
Reportable pay only (column D), adjusted	78th
All sources (D + E + F), adjusted	73rd

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 (Jelena Babic Barnes) 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 13, 2026, comparing compensation against 218 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$94,952 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 13, 2026.