

The Directors Council

Executive Director / CEO

EIN 421524040

IA · NTEE T02

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Jerrica Marshall, Executive Director / CEO** (\$38,055) against **every comparable organization** that fit the selection criteria — **816** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

Benchmarked executive: Jerrica Marshall — 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 (T02).
BUDGET	Total revenue between \$264,382 and \$591,900 — 0.67x to 1.50x the subject's \$394,600 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

816 organizations qualified on sector, size, and geography → **816** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,754	\$24,688	\$49,650	\$75,275	\$104,753	\$38,055
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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
A Moment Of Magic Inc	PA	\$394,891	Employee	\$100,800	\$91,806	2024
Http	DC	\$394,172	Executive Director	\$98,654	\$79,066	2024
The Home Builders Charitable Foundation	MO	\$395,137	Executive Vice President	\$17,096	\$16,537	2024
Sport Innovators	CA	\$395,359	Executive Director	\$125,000	\$98,579	2024
Partners For Community Inc	IL	\$393,739	Executive Director	\$83,964	\$75,389	2024
International Friendship Ministries Inc	GA	\$393,364	President	\$24,185	\$22,865	2023
United Way Of Yavapai County Inc	AZ	\$396,236	Executive Director	\$40,861	\$36,950	2023
Cuivre River Electric Community Trust Inc	MO	\$392,951	Crec's President & Ceo	\$249,636	\$241,478	2024
The Next Chapter Foundation Inc	CO	\$396,464	President	\$66,904	\$58,590	2024
Jamie's Dream Team	PA	\$392,421	President	\$21,600	\$19,673	2024
Danville Public School Foundation Inc	IL	\$396,949	Executive Director	\$42,840	\$37,474	2025
Small Difference Foundation	TX	\$397,258	Executive Director	\$15,624	\$14,695	2023
The Viaquest Foundation	OH	\$397,274	Executive Director	\$72,853	\$72,554	2023
Wilkes County Community Partnership Inc	GA	\$391,762	Executive Director	\$41,483	\$38,094	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The John And Clara Brady Family	LA	\$397,568	Director	\$58,114	\$58,443	2024
Help Our World One On One	CO	\$391,357	Founder	\$9,000	\$8,115	2023
Companions In Courage Foundation	NY	\$391,304	Secretary/executive Director	\$106,815	\$88,152	2024
United Community Services For Working Families	PA	\$390,913	Executive Director	\$65,832	\$59,958	2024
Truong Buu Diep Foundation	CA	\$398,318	Chief Executive Officer	\$91,000	\$69,915	2025
Ohio Credit Union Foundation	OH	\$398,325	President	\$79,571	\$79,244	2023
Michigan Statewide Independent Living Corporation	MI	\$390,744	Executive Director	\$107,505	\$101,342	2024
Viroqua Area Foundation	WI	\$398,516	Treasurer	\$3,000	\$2,861	2024
Hemophilia Foundation Of Md Inc	MD	\$398,532	Executive Director	\$89,234	\$76,192	2024
Emmanuel's Hammer Inc	SC	\$390,510	Executive Director	\$72,000	\$68,601	2024
Merlin's Magic Wand Foundation	CA	\$398,879	Foundation Manager	\$71,322	\$56,247	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 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 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	816 organizations. Compensation range \$18–\$1,540,893; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$394,600); for reference, expenses \$311,731 and assets \$900,365.
ROLE MATCH	Jerrica Marshall, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	207 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	22 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	38 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	46 th
All sources (D + E + F), adjusted	22 nd

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 (Jerrica Marshall) 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 816 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,055 is reasonable (approximately the 38th 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.