

# Lifefridge Of South Carolina

Executive Director / CEO

EIN 451135123

SC · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Catherine Johnson, Executive Director / CEO** (\$41,423) against **every comparable organization** that fit the selection criteria — **248** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Catherine Johnson — reported title "PRIOR DIRECT", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

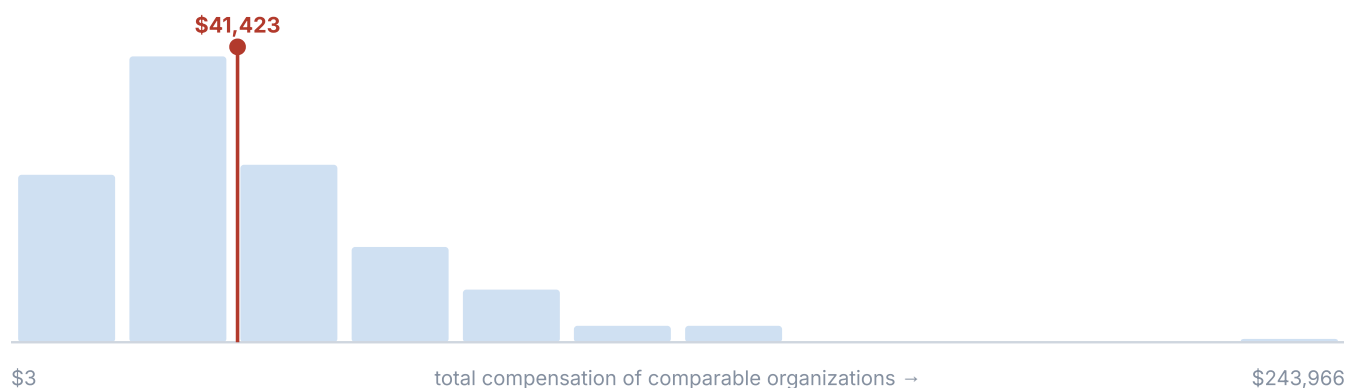
**SECTOR** Organizations sharing the subject's NTEE classification (P20).

**BUDGET** Total revenue between \$82,974 and \$185,763 — 0.67x to 1.50x the subject's \$123,842 (the band tightens as size grows).

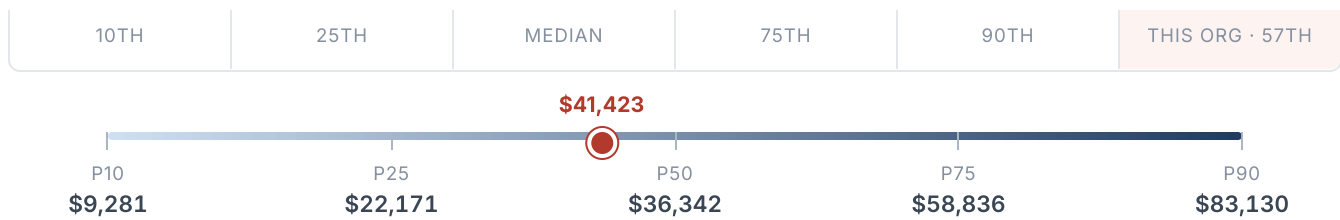
**GEOGRAPHY** Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

**248** organizations qualified on sector, size, and geography → **248** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,281	\$22,171	\$36,342	\$58,836	\$83,130	\$41,423
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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 SC 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 href="#">Pueblo Community Soup Kitchen</a>	CO	\$123,961	Executive Director	\$39,439	<b>\$37,320</b>	2023
<a href="#">Medina County Food Pantry</a>	TX	\$123,585	Manager	\$21,488	<b>\$21,213</b>	2023
<a href="#">Iredell Statesville Community Enrichment Corp Inc</a>	NC	\$124,124	Ceo	\$21,875	<b>\$22,306</b>	2023
<a href="#">Miracle Church Of Christ Incorporated</a>	NY	\$124,397	Asiamah	\$7,500	<b>\$6,496</b>	2024
<a href="#">Project Help Of Steuben Co</a>	IN	\$124,664	Executive Di	\$66,000	<b>\$66,716</b>	2024
<a href="#">Children Of Haiti And Refugee Projects</a>	FL	\$122,820	Chairperson	\$270,928	<b>\$243,966</b>	2024
<a href="#">Capernaum Inc</a>	TX	\$124,878	President	\$96,031	<b>\$94,798</b>	2023
<a href="#">Girlie Girls Mentoring Program</a>	LA	\$125,237	Executive Director	\$50,000	<b>\$52,775</b>	2024
<a href="#">One Colorado</a>	CO	\$125,298	Executive Di	\$8,849	<b>\$8,133</b>	2024
<a href="#">Exponential Destiny</a>	WY	\$125,828	Director	\$8,750	<b>\$8,981</b>	2024
<a href="#">Lutheran Community Services Creative</a>	MA	\$121,716	President / Director	\$24,869	<b>\$21,421</b>	2024
<a href="#">Ventura County Central Service Office Inc</a>	CA	\$126,080	Office Manager	\$68,007	<b>\$60,328</b>	2022
<a href="#">Gapp Services Inc</a>	MN	\$126,377	President	\$59,500	<b>\$56,356</b>	2024
<a href="#">A New Tomorrow</a>	PA	\$120,607	Ceo	\$8,312	<b>\$7,945</b>	2024
<a href="#">Hands Of Action International</a>	GA	\$120,381	Vice Chair And Founder	\$28,850	<b>\$28,627</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Communities Of Excellence 2026 Inc</a>	CA	\$119,868	President An	\$38,250	<b>\$31,660</b>	2024
<a href="#">The Pat Green Foundation</a>	TX	\$127,906	Executive Director	\$67,650	<b>\$66,782</b>	2023
<a href="#">Spring Research Innovation Network Group</a>	CA	\$127,975	Executive Director	\$23,868	<b>\$20,339</b>	2023
<a href="#">Pedal 4 Peace Usa</a>	PA	\$119,704	President And Ceo	\$17,242	<b>\$16,968</b>	2023
<a href="#">Careyes Foundation</a>	CA	\$128,003	Director	\$16,000	<b>\$13,635</b>	2023
<a href="#">Sheltering Grace Ministry Ltd</a>	GA	\$119,327	President/ex	\$20,629	<b>\$19,882</b>	2024
<a href="#">Social Science Observatory</a>	CA	\$119,170	President	\$89,100	<b>\$75,927</b>	2023
<a href="#">Texas Association Of Soccer Coaches</a>	TX	\$119,065	Chief Operat	\$18,125	<b>\$17,379</b>	2024
<a href="#">Unitarian Universalist Action New Hampshire</a>	NH	\$128,665	Executive Director	\$18,500	<b>\$15,952</b>	2025
<a href="#">Vetcares Inc</a>	CA	\$128,729	Ceo	\$130	<b>\$108</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **248** organizations. Compensation range \$3–\$243,966; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$123,842); for reference, expenses \$160,859 and assets \$79,922.

ROLE MATCH	Catherine Johnson, reported title " <i>PRIOR DIRECT</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	57 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	54 <sup>th</sup>
Reportable pay only (column D), adjusted	62 <sup>nd</sup>
All sources (D + E + F), adjusted	48 <sup>th</sup>

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 (Catherine Johnson) 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 248 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,423 is reasonable (approximately the 57<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.