

Training Center Incorporated

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Cosette Crist, Executive Director / CEO** (\$48,332) against **every comparable organization** that fit the selection criteria — **326** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

Benchmarked executive: Cosette Crist — 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 (J30).
BUDGET	Total revenue between \$149,804 and \$335,383 — 0.67x to 1.50x the subject's \$223,589 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (J), nationwide + budget 0.67–1.5x revenue.

326 organizations qualified on sector, size, and geography → **326** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,054	\$9,809	\$33,295	\$65,652	\$91,199	\$48,332
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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 IN 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
Auto Repair Transformation	WA	\$223,137	Executive Dir.	\$50,834	\$44,299	2024
Carpinteria Association United School	CA	\$223,099	President	\$43,103	\$35,294	2025
Oklahoma Holstein-friesian Association	OK	\$224,282	Secretary	\$2,500	\$2,759	2023
Local Union No 349 Of The United Brotherhood Of Carpenters And Join	ME	\$222,099	Warden	\$499	\$474	2025
Northeast Pennsylvania Manufacturers And	PA	\$221,987	Exec Director	\$72,610	\$72,562	2023
Winona Education Association	MN	\$221,862	Co President	\$6,000	\$5,771	2024
American Postal Workers Union	FL	\$225,472	President	\$17,064	\$16,064	2023
International Association Of	ND	\$221,290	President	\$55	\$58	2024
Neca-ibew Joint Apprenticeship &	IL	\$226,048	Trustee	\$46,888	\$44,868	2024
Onondaga County Deputy Sheriff	NY	\$220,670	President	\$12,527	\$11,343	2023
Monroe County Sheriff Police Benevolent	NY	\$226,620	Out-going President	\$4,231	\$3,831	2023
Garfield Federation Of Teachers	NJ	\$226,873	President	\$6,520	\$5,667	2024
Manchester Police Patrolmans	NH	\$227,019	President	\$7,000	\$6,291	2024
San Joaquin County Probation Officers	CA	\$227,028	President	\$1,125	\$946	2024
Building & Construction Trades Council	NY	\$227,078	President	\$6,000	\$5,433	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International Association Of Heat & 53 A	LA	\$227,422	Training Director	\$82,417	\$88,334	2024
Tle Center For Urban	MA	\$227,568	Executive Di	\$26,783	\$23,427	2024
Ri Hospitality Education Foundation	RI	\$219,579	President/ceo	\$21,536	\$20,694	2023
Evvaylois Foundation	TX	\$219,359	Ceo	\$24,605	\$24,664	2023
New Growth Project	MI	\$219,075	Secretary	\$48,000	\$49,648	2023
Ubc & Ja Local 352	NH	\$228,364	Warden	\$700	\$613	2025
Workers' Dignity Project	TN	\$218,512	Executive Director	\$41,025	\$41,973	2024
International Association Of Sheet Metal Air Rail & Transportation	NE	\$218,104	President	\$10,757	\$11,594	2023
The Labor Temple Association Inc	MN	\$217,728	President	\$10,400	\$10,002	2024
Fmha Empowerment Institute Llc	NC	\$217,699	Secretary	\$9,469	\$9,524	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	326 organizations. Compensation range \$17–\$543,094; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$223,589); for reference, expenses \$225,051 and assets \$60,481.
ROLE MATCH	Cosette Crist, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	38 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	62 nd
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	57 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 (Cosette Crist) 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 326 similarly situated organizations (Same NTEE major group (J), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,332 is reasonable (approximately the 62nd 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.