

# Northwest Consumer Law Center

Executive Director / CEO

EIN 452407686

WA · NTEE I51

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Amanda Martin, Executive Director / CEO** (\$124,364) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

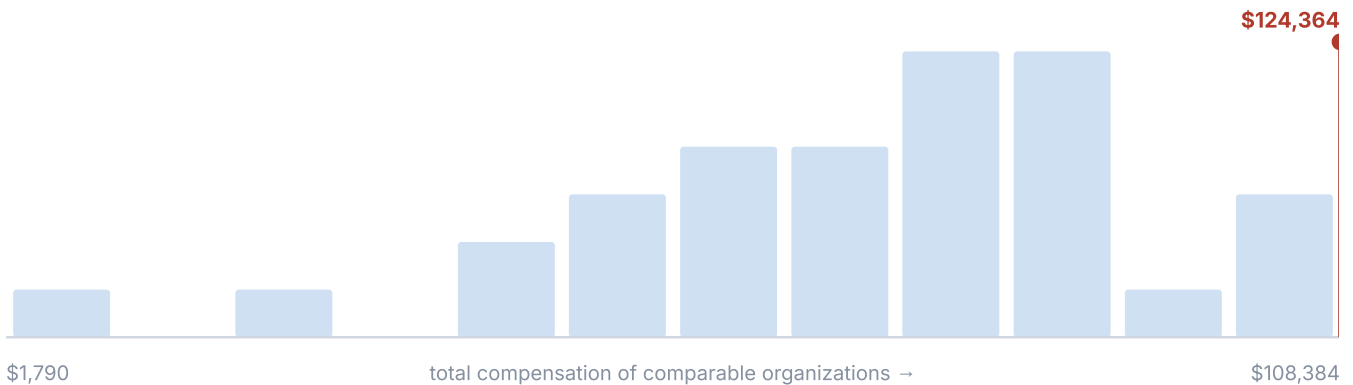
**Benchmarked executive:** Amanda Martin — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I51).
BUDGET	Total revenue between \$250,571 and \$560,982 — 0.67x to 1.50x the subject's \$373,988 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I51), nationwide + budget 0.67–1.5x revenue.

**31** organizations qualified on sector, size, and geography → **31** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$44,342	\$57,024	\$73,433	\$82,678	\$97,245	<b>\$124,364</b>
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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 WA 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="#">Piedmont Mediation Center Inc</a>	NC	\$373,596	Executive Di	\$56,372	<b>\$65,058</b>	2024
<a href="#">Wenatchee Valley Dispute Resolution</a>	WA	\$365,647	Executive Director	\$89,211	<b>\$89,211</b>	2024
<a href="#">Court Referral Services</a>	AL	\$383,578	Director	\$47,535	<b>\$57,359</b>	2024
<a href="#">Fort Bend County Dispute</a>	TX	\$358,183	Executive Di	\$76,034	<b>\$82,762</b>	2025
<a href="#">St Louis Mediation Project Inc</a>	MO	\$344,806	President/treasurer	\$1,470	<b>\$1,790</b>	2023
<a href="#">Triad Restorative Justice</a>	NC	\$403,331	Executive Director	\$49,420	<b>\$57,035</b>	2024
<a href="#">Kuikahi Mediation Center Inc</a>	HI	\$408,892	Executive Di	\$84,779	<b>\$82,594</b>	2025
<a href="#">Tri Community Mediation Inc</a>	MD	\$335,301	Executive Di	\$38,010	<b>\$39,691</b>	2024
<a href="#">Dispute Resolution Center</a>	MN	\$414,096	Executive Di	\$90,389	<b>\$102,705</b>	2023
<a href="#">Northwest Mediation Center</a>	WA	\$420,213	Executive Dir.	\$67,725	<b>\$67,725</b>	2024
<a href="#">Center For Dispute Resolution</a>	MI	\$420,565	Executive Director (Current)	\$37,359	<b>\$44,342</b>	2023
<a href="#">Utah Dispute Resolution</a>	UT	\$313,746	Executive Director	\$69,783	<b>\$77,716</b>	2025
<a href="#">Resolution Center Of Jefferson And</a>	NY	\$312,427	Executive Di	\$56,488	<b>\$57,013</b>	2024
<a href="#">Conflict Resolution Center Of Montgomery</a>	MD	\$439,875	Executive Dir.	\$95,542	<b>\$102,715</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Dispute Resolution Center Of</a>	MI	\$453,541	Executive Director	\$81,931	<b>\$97,245</b>	2023
<a href="#">Benton Franklin Dispute Resolution Ctr</a>	WA	\$459,789	Executive Director	\$75,059	<b>\$77,276</b>	2023
<a href="#">Conflict Resolution Center Inc</a>	NC	\$285,387	Executive Director	\$44,101	<b>\$49,584</b>	2025
<a href="#">Restorative Arlington</a>	VA	\$280,733	Executive Director	\$68,091	<b>\$73,433</b>	2024
<a href="#">Northern Virginia Mediation</a>	VA	\$468,491	Executive Director	\$100,500	<b>\$108,384</b>	2024
<a href="#">Accord A Center For Dispute</a>	NY	\$473,999	Executive Director	\$78,729	<b>\$77,413</b>	2025
<a href="#">Mediation Services Of Maui Inc</a>	HI	\$474,303	Executive Di	\$86,330	<b>\$88,880</b>	2023
<a href="#">St Croix Valley Restorative</a>	WI	\$264,006	Executive Di	\$71,784	<b>\$86,208</b>	2023
<a href="#">Yolo Conflict Resolution Center</a>	CA	\$263,331	Executive Director	\$78,134	<b>\$77,584</b>	2023
<a href="#">San Joaquin Fair Housing Foundation Inc</a>	CA	\$261,677	Executive Dir.	\$60,375	<b>\$59,950</b>	2023
<a href="#">Center For Creative Justice</a>	IA	\$260,473	Executive Dir.	\$67,053	<b>\$82,004</b>	2024

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

## ■ Sample, role match & sensitivity

PEER COUNT 31 organizations. Compensation range \$1,790–\$108,384; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$373,988); for reference, expenses \$454,802 and assets \$581,103.
ROLE MATCH	Amanda Martin, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	1 peer 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	100 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	100 <sup>th</sup>
All sources (D + E + F), adjusted	100 <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 (Amanda Martin) 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 31 similarly situated organizations (Same NTEE sector (I51), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$124,364 is reasonable (approximately the 100<sup>th</sup> 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.