

# Next Step Kansas City Inc

Executive Director / CEO

EIN 452474070

KS · NTEE G96

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Christopher Smith, Executive Director / CEO** (\$59,855) against **every comparable organization** that fit the selection criteria — **370** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42<sup>nd</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

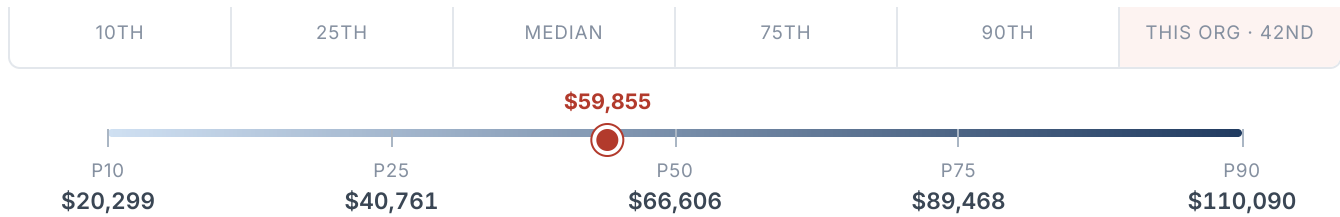
SECTOR	Organizations sharing the subject's NTEE classification (G96).
BUDGET	Total revenue between \$292,321 and \$654,450 — 0.67x to 1.50x the subject's \$436,300 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (G), nationwide + budget 0.67–1.5x revenue.

**370** organizations qualified on sector, size, and geography → **370** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,299	\$40,761	\$66,606	\$89,468	\$110,090	\$59,855
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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 KS 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="#">National Pain Advocacy Center</a>	CO	\$435,642	Executive Director	\$176,815	<b>\$152,434</b>	2024
<a href="#">Association For The Visually Impaired</a>	NY	\$437,032	Ceo/ed	\$41,132	<b>\$33,417</b>	2024
<a href="#">Autistic Self-reliance Support Network</a>	OH	\$435,416	Cofounder And Co-executive Director	\$82,152	<b>\$78,230</b>	2024
<a href="#">Good Samaritan Institute For Research And Education</a>	CA	\$435,247	System President & Ceo	\$38,737	<b>\$30,074</b>	2024
<a href="#">Pink Hands Of Hope</a>	PA	\$433,918	Executive Di	\$50,738	<b>\$46,835</b>	2023
<a href="#">Ashland County Cancer</a>	OH	\$433,810	Executive Di	\$63,499	<b>\$62,254</b>	2023
<a href="#">National Education Alliance For</a>	NJ	\$433,633	Executive Director	\$144,250	<b>\$119,215</b>	2023
<a href="#">My Time Inc</a>	NY	\$439,914	Executive Directors	\$99,595	<b>\$80,915</b>	2024
<a href="#">Wyoming Breast Cancer Initiative</a>	WY	\$432,506	Executive Di	\$71,205	<b>\$70,578</b>	2023
<a href="#">New York State Rheumatology Society Inc</a>	NY	\$431,860	President	\$6,500	<b>\$5,281</b>	2024
<a href="#">Nplex</a>	OR	\$440,776	Exec Dir	\$108,915	<b>\$93,623</b>	2023
<a href="#">Sickle Cell Disease Association Of America</a>	PA	\$431,379	Executive Director	\$80,000	<b>\$71,728</b>	2024
<a href="#">Down Syndrome Association Of South</a>	TX	\$441,715	Executive Director	\$85,229	<b>\$76,652</b>	2024
<a href="#">Me Squared Cancer Foundation</a>	TX	\$442,014	Executive Director - Start Date 7/16/2024	\$32,813	<b>\$29,511</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Autism Society Of Texas</a>	TX	\$442,890	Executive Director	\$81,600	<b>\$75,556</b>	2023
<a href="#">Ateam Ministries</a>	AL	\$442,994	President And Director	\$65,800	<b>\$63,912</b>	2024
<a href="#">Fabry Support &amp; Information Group</a>	MO	\$443,701	Executive Director	\$80,600	<b>\$79,020</b>	2023
<a href="#">Richmond County Cancer Care Treasure Shop</a>	NC	\$428,648	President	\$106,483	<b>\$101,843</b>	2023
<a href="#">Team Telomere Inc</a>	ID	\$428,474	Executive Director	\$125,000	<b>\$119,554</b>	2024
<a href="#">Ellie's Army Inc</a>	FL	\$426,319	Assistant Director	\$61,077	<b>\$51,587</b>	2024
<a href="#">Center For Medicine In The Public</a>	NY	\$447,500	President	\$232,552	<b>\$188,933</b>	2024
<a href="#">Southwest Kids Cancer Foundation Inc</a>	AZ	\$448,189	Executive Director	\$37,231	<b>\$32,193</b>	2024
<a href="#">Legal Information Network For Cancer</a>	VA	\$424,157	Executive Director	\$87,599	<b>\$78,291</b>	2023
<a href="#">Beautiful Gate Outreach Center Inc</a>	DE	\$423,891	Program Director	\$66,083	<b>\$59,894</b>	2023
<a href="#">The Sickle Cell Association Of New Jersey</a>	NJ	\$448,862	Executive Director	\$55,154	<b>\$44,274</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 370 organizations. Compensation range \$168–\$667,621; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$436,300); for reference, expenses \$408,813 and assets \$284,165.
ROLE MATCH	Christopher Smith, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	29 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	42 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	34 <sup>th</sup>
Reportable pay only (column D), adjusted	44 <sup>th</sup>
All sources (D + E + F), adjusted	35 <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 (Christopher Smith) 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 370 similarly situated organizations (Same NTEE major group (G), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,855 is reasonable (approximately the 42<sup>nd</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.