

Learning Outside Inc

Executive Director / CEO

EIN 452686552

NC · NTEE C60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Wendy B Banning, Executive Director / CEO** (\$70,355) against **every comparable organization** that fit the selection criteria — **99** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Wendy B Banning — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (C60).

BUDGET Total revenue between \$324,937 and \$727,473 — 0.67x to 1.50x the subject's \$484,982 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (C60), nationwide + budget 0.67–1.5x revenue.

99 organizations qualified on sector, size, and geography

→ **99** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$499

total compensation of comparable organizations →

\$838,728

\$18,586

\$43,855

\$65,554

\$92,687

\$115,940

\$70,355



● 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 NC 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
John Bunker Sands Wetland Center Inc	TX	\$481,271	Executive Dir.	\$64,126	\$63,914	2023
Vermont Farm And Forest	VT	\$476,706	Executive Director	\$66,354	\$64,637	2024
Sol Nation Inc	NC	\$471,247	Executive Director	\$103,833	\$103,833	2024
International Association For Near-death	NC	\$470,449	Executive Dir.	\$13,740	\$13,740	2024
Work On Climate	CA	\$499,810	Executive Director	\$27,963	\$23,369	2024
Tikkun Hayam-repair The Sea Inc	FL	\$501,076	Chief Executive Officer	\$150,000	\$136,377	2024
Boulder Outdoor Survival School	UT	\$468,884	Executive Dir.	\$54,998	\$54,477	2024
Crossroads At Big Creek Inc	WI	\$502,124	Executive Di	\$85,144	\$86,059	2024
Minnesota Soil Health Coalition	MN	\$502,268	Executive Dir.	\$131,733	\$125,976	2024
350 Vermont Inc	VT	\$504,377	Co-director	\$55,276	\$55,436	2023
Hartford Land Bank Inc	CT	\$507,266	Executive Director - Until 01/2024	\$161,807	\$146,828	2024
Blue Ridge Discovery Center Inc	VA	\$461,990	Executive Di	\$65,423	\$61,135	2024
Tacoma Tree Foundation	WA	\$459,145	Executive Director	\$80,639	\$71,936	2023
Louisville Nature Center Inc	KY	\$458,209	Executive Director	\$78,440	\$81,560	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Womens Environmental Institute At Amador Hill	MN	\$457,413	Director Of Operations	\$6,900	\$6,598	2024
Center For Diversity And The Environment	OR	\$515,765	Executive Director	\$933,208	\$838,728	2024
Institute For Earth Education	WV	\$452,778	International Chair	\$7,200	\$7,768	2023
350 Bay Area	CA	\$522,185	Executive Director/secretary	\$87,037	\$72,737	2024
Nimiipuu Protecting The Environment	ID	\$525,221	Executive Dir.	\$67,997	\$70,006	2024
Marjory Stoneman Douglas Biscayne Nature Center	FL	\$525,253	Executive Director	\$123,125	\$111,943	2024
Bluegrass Greensource Inc	KY	\$530,197	Executive Director	\$72,898	\$75,798	2024
California Clean Energy Committee	CA	\$438,983	President	\$66,000	\$56,785	2023
Cool The Earth Inc	CA	\$436,919	Exec Dir/boa	\$55,000	\$45,964	2024
Navarino Nature Center Inc	WI	\$533,879	Executive Director	\$59,000	\$59,634	2024
Eco-justice Center Inc	WI	\$436,056	Executive Director	\$58,700	\$59,331	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **99** organizations. Compensation range \$499–\$838,728; filing years 2023–2024.

SIZE BASIS	Matched on total revenue (\$484,982); for reference, expenses \$434,083 and assets \$577,948.
ROLE MATCH	Wendy B Banning, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	55 th
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	54 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 (Wendy B Banning) 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 99 similarly situated organizations (Same NTEE sector (C60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,355 is reasonable (approximately the 55th 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.