

Big Brothers Big Sisters Of Miami

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Gale S Nelson, Executive Director / CEO** (\$12,086) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

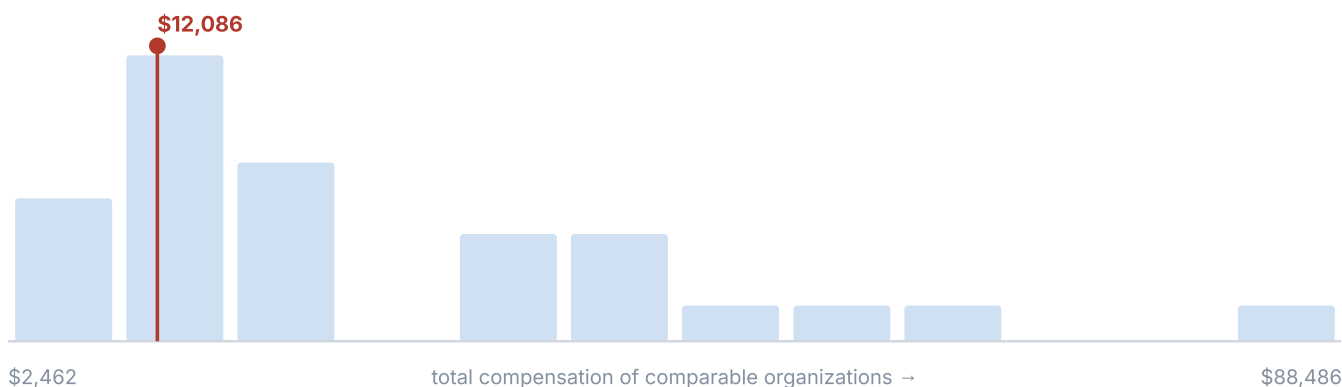
Benchmarked executive: Gale S Nelson — reported title "PRESIDENT & CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P11).
BUDGET	Total revenue between \$54,568 and \$122,169 — 0.67x to 1.50x the subject's \$81,446 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P11), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,153	\$13,482	\$17,860	\$37,477	\$51,859	\$12,086
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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 FL 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
Community Bridges Development Foundation	AZ	\$81,911	Director	\$44,616	\$44,365	2024
Friends Of Hospice	WA	\$80,672	Executive Di	\$21,210	\$19,634	2024
Rebecca Residence Foundation	PA	\$80,480	Board Member	\$13,195	\$14,007	2023
Jf&cs Foundation Inc	GA	\$79,093	Cao	\$14,940	\$15,991	2023
Ymca Of The East Bay Support Foundation	CA	\$77,005	President	\$67,086	\$59,895	2024
The Jarc Foundation	MI	\$76,451	Ceo	\$31,740	\$33,873	2024
Disability Connections Foundation	MI	\$73,959	Executive Di	\$2,307	\$2,462	2024
The 565 Mayfield Foundation	CA	\$70,154	Assistant Treasurer	\$20,190	\$18,026	2024
Halsey Center	OR	\$94,257	Executive Director (Through 06/2024)	\$6,286	\$6,036	2024
Anchorage Foundation Inc	FL	\$67,794	Executive Director	\$6,609	\$6,609	2023
Rainbows United Charitable Foundation	KS	\$97,754	Interim President	\$15,365	\$17,670	2023
Atlanta Ymca Young Qalicb Inc	GA	\$97,792	Chief Executive Officer	\$36,068	\$38,604	2023
Society Of St Vincent De Paul	MO	\$64,799	Ceo-resigned 9/13/2024	\$36,739	\$40,233	2024
Beaver County Ymca Endowment Foundation	PA	\$99,966	Director	\$31,015	\$32,924	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
1542 Constance Street Inc	LA	\$62,500	Ceo	\$15,237	\$17,860	2023
Noah Project Foundation	TX	\$62,462	Executive Director	\$8,623	\$9,182	2023
Source Studio Inc	NC	\$62,108	Executive Di	\$80,450	\$88,486	2023
Wellroot Family Services Foundation Inc	GA	\$101,804	Treasurer	\$47,684	\$51,037	2023
Pgc Qalicb	PA	\$61,000	Treasurer	\$10,847	\$11,184	2024
Wheeler East Street Holdings Inc	IN	\$103,650	Board Member	\$13,814	\$15,063	2024
Children & Families First Endowment Inc	DE	\$105,984	Chief Executive Officer	\$15,963	\$16,161	2024
Lutheran Child And Family Services	IL	\$106,035	Ceo	\$12,380	\$12,956	2023
Lifespan Of Greater Rochester	NY	\$56,291	President/ceo	\$56,826	\$53,093	2024
Crossroads Foundation Inc	IA	\$109,437	Executive Director	\$8,379	\$9,766	2023
Community Action Trust Inc	MA	\$110,500	Executive Director	\$22,999	\$21,369	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 **27** organizations. Compensation range \$2,462–\$88,486; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$81,446); for reference, expenses \$96,092 and assets \$4,871,371.

ROLE MATCH	Gale S Nelson, reported title " <i>PRESIDENT & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	22 nd
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	63 rd

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 (Gale S Nelson) 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 27 similarly situated organizations (Same NTEE sector (P11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,086 is reasonable (approximately the 22nd 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.