

Simpson Foundation

Executive Director / CEO

EIN 454731794
 PA · NTEE T12
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Carol Mckinley, Executive Director / CEO** (\$15,859) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

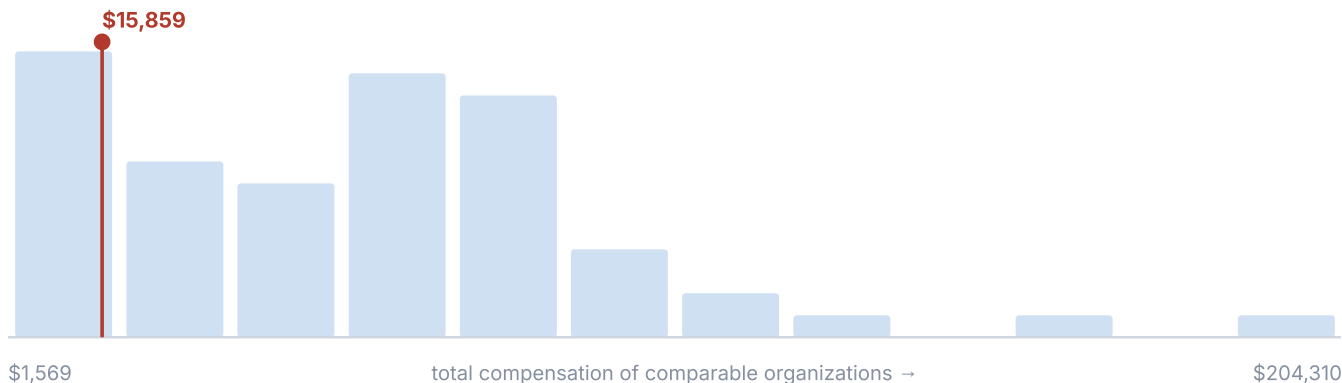
Benchmarked executive: Carol Mckinley — reported title “PRESIDENT/CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T12).
BUDGET	Total revenue between \$218,770 and \$489,784 — 0.67x to 1.50x the subject's \$326,523 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T12), nationwide + budget 0.67–1.5x revenue.

60 organizations qualified on sector, size, and geography → **60** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,912	\$22,877	\$54,055	\$78,729	\$98,017	\$15,859
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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 PA 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
Fox & Roachtrident Charities	PA	\$325,955	President/trustee	\$74,188	\$74,188	2024
Indy Foundation	MN	\$322,800	President	\$11,000	\$11,221	2023
Down Syndrome Association Of Atlanta	GA	\$320,700	Director	\$73,600	\$74,209	2024
Rock Cf Foundation	MI	\$334,702	President/ce	\$81,500	\$84,355	2024
Texas Trust Gives	TX	\$335,335	Executive Director	\$10,089	\$10,419	2023
Portraits Of Hope Inc	AL	\$315,906	Director And Manager	\$7,200	\$7,800	2024
Kids In Need Distributors Inc	MD	\$340,287	Treasurer	\$24,010	\$22,509	2024
Rasm Realtors Charitable Foundation Inc	FL	\$311,543	Ceo	\$7,503	\$7,068	2024
Social Venture Partners San Antonio	TX	\$310,724	Executive Dir.	\$63,000	\$65,061	2023
Finn's Fighters Inc	FL	\$346,041	President/exec. Dir.	\$40,778	\$38,414	2024
Savannah Smiles Inc	LA	\$305,717	Executive Director	\$38,000	\$41,959	2024
Osprey Village Thrift Stores Llc	SC	\$347,951	Executive Director	\$1,500	\$1,569	2024
Creatives Want Change Inc	NY	\$351,230	Director Of Programs	\$72,116	\$67,277	2023
The Marcus Allen Foundation	CA	\$297,468	President And Ceo	\$94,084	\$81,467	2024
Building On Love Inc	NY	\$357,354	Executive Dir.	\$112,006	\$98,876	2025
Erin Eickmeier Foundation	MO	\$361,037	Executive Director	\$71,958	\$78,683	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hope Reigns Charity Foundation Inc	CA	\$288,247	President	\$26,561	\$22,999	2024
Grant Fuhr Foundation	CA	\$288,111	Event Director	\$20,000	\$17,318	2024
The Isaacs Foundation	TN	\$276,448	President	\$16,800	\$17,708	2024
Angela Stanford Foundation	TX	\$274,306	Executive Dir.	\$53,750	\$53,916	2024
Exodus Vision	CA	\$271,629	President	\$20,833	\$18,039	2024
Lakes Area United Way	MN	\$271,036	Executive Dir.	\$66,522	\$65,914	2024
Ps I Love You Foundation	CA	\$266,739	Key Employee	\$78,000	\$69,535	2023
Women's Fund Of Greater La Crosse Inc	WI	\$263,732	Executive Director	\$52,600	\$55,086	2024
Help Our World One On One	CO	\$391,357	Founder	\$9,000	\$8,910	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	60 organizations. Compensation range \$1,569–\$204,310; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$326,523); for reference, expenses \$85,939 and assets \$497,438. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Carol Mckinley, reported title <i>"PRESIDENT/CEO"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	13 peers 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	17 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 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 (Carol Mckinley) 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 60 similarly situated organizations (Same NTEE sector (T12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,859 is reasonable (approximately the 17th 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.