

Northeastern Mental Health Foundation

Executive Director / CEO

EIN 460373123

SD · NTEE F32I

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Susan Kornder, Executive Director / CEO** (\$22,719) against **every comparable organization** that fit the selection criteria — **366** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

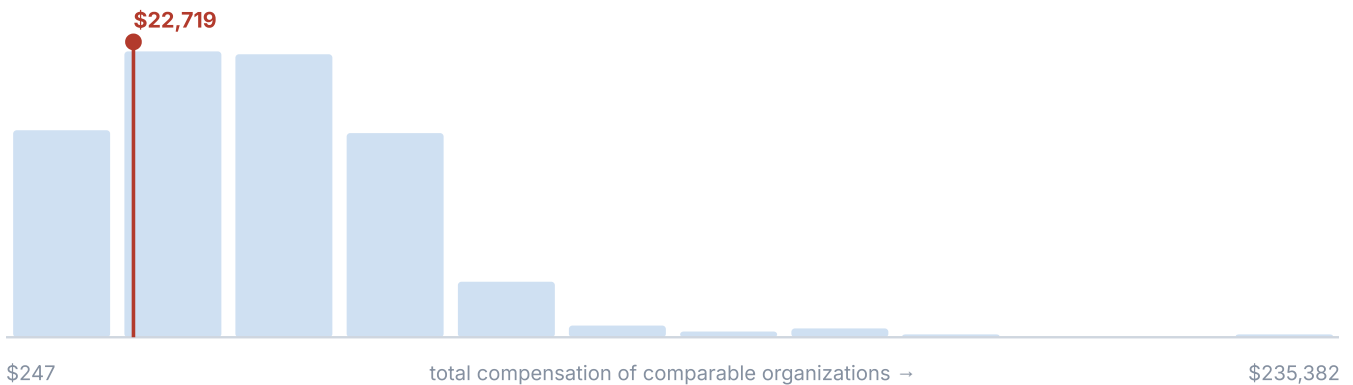
Benchmarked executive: Susan Kornder — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

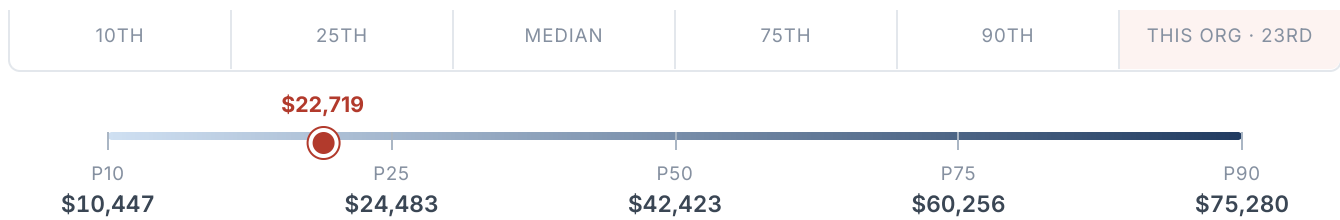
SECTOR	Organizations sharing the subject's NTEE classification (F32I).
BUDGET	Total revenue between \$113,666 and \$254,478 — 0.67x to 1.50x the subject's \$169,652 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

366 organizations qualified on sector, size, and geography → **366** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,447	\$24,483	\$42,423	\$60,256	\$75,280	\$22,719
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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 SD 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
Baton Rouge Crisis Intervention Center	LA	\$169,449	Executor Director	\$37,180	\$37,096	2024
National Woman's Christian Temperance	IL	\$169,019	President	\$2,000	\$1,782	2024
Life Houses Inc	MT	\$168,595	Executive Dir.	\$21,055	\$20,565	2024
Institute For Behavior And Health Inc	MD	\$168,314	Secretary	\$100,000	\$84,712	2024
Children Are A Gift Foundation	TX	\$171,045	Former Exec Dir	\$13,063	\$11,840	2024
Dallas Intergroup Association	TX	\$171,502	Office Manager	\$57,758	\$52,351	2024
Ocl Properties Inc	NY	\$171,633	Chief Financial Officer	\$73,290	\$60,008	2024
Therapy Experienced	OR	\$166,809	President	\$43,950	\$36,982	2024
The Research And Recognition	NY	\$166,782	Chief Executive Officer	\$25,000	\$20,469	2024
North Fayette Valley Community	IA	\$166,740	Mentor Coord	\$11,036	\$11,272	2023
The Center For Reintegration	NY	\$166,063	Executive Director	\$12,560	\$10,588	2023
House Of Hope Of Washington County	OH	\$173,352	Executive Director	\$26,849	\$25,767	2024
Anchor International	CO	\$173,676	Executive Director	\$49,400	\$42,921	2024
Neighborhood Living Resources	CO	\$165,355	Ceo	\$33,102	\$29,610	2023
Day At A Time Inc	CO	\$165,340	Manager	\$29,656	\$25,766	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mental Health America Of Hendricks County	IN	\$173,989	Executive Director	\$66,000	\$64,927	2023
Central Ohio Group Fellowship Inc	OH	\$165,204	Office Manager	\$56,134	\$53,872	2024
Youth Farm Inc	IL	\$165,178	President & Ceo	\$21,294	\$18,480	2025
Bennie's Barn Inc	OK	\$165,068	Executive Director	\$21,000	\$21,571	2023
Mission For Miracles	PA	\$174,330	Board Member	\$7,500	\$6,777	2024
Substance Abuse Coalition Of	FL	\$174,512	Ceo	\$100,000	\$85,121	2024
Shared Services Alliance	SC	\$174,750	Executive Director	\$49,063	\$47,748	2023
Mujeres Conectadas Inc	IN	\$174,790	President	\$56,833	\$54,306	2024
Healing Minds Nola	LA	\$175,082	President Director	\$70,850	\$70,690	2024
Children S Mental Health Resource Center Inc	HI	\$175,130	Executive Director	\$22,017	\$17,861	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 **366** organizations. Compensation range \$247–\$235,382; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$169,652); for reference, expenses \$186,270 and assets \$1,443,354.

ROLE MATCH	Susan Kornder, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	39 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	23 rd
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	91 st

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 (Susan Kornder) 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 10, 2026, comparing compensation against 366 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,719 is reasonable (approximately the 23rd 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 10, 2026.