

# The 14 Foundation Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Cindy Heupel, Executive Director / CEO** (\$31,200) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Cindy Heupel — reported title "V PRES", 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 (K30).

**BUDGET** Total revenue between \$43,256 and \$96,843 — 0.67x to 1.50x the subject's \$64,562 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

**46** organizations qualified on sector, size, and geography

→ **46** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,577	\$5,226	\$15,887	\$32,220	\$63,680	\$31,200
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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 OK 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="#">Society Of St Vincent De Paul Community Outreach Of North Texas</a>	TX	\$63,500	Board Member	\$13,006	<b>\$11,476</b>	2024
<a href="#">The Nutrition Coalition</a>	NY	\$65,932	Chairperson	\$65,000	<b>\$51,811</b>	2024
<a href="#">Champlain Islands Food Shel</a>	VT	\$62,938	Market Manager	\$24,000	<b>\$20,760</b>	2025
<a href="#">Christian Approach To Urban Suburban</a>	NJ	\$61,335	Executive Dir.	\$31,000	<b>\$25,136</b>	2023
<a href="#">Maxcen Harmers Corporation Mississippi Branch Inc</a>	MS	\$68,679	Ceo	\$5,190	<b>\$5,099</b>	2024
<a href="#">Wright City Community Food Pantry</a>	MO	\$60,391	Executive Director	\$6,000	<b>\$5,606</b>	2024
<a href="#">Gods Pantry</a>	TX	\$68,907	Executive Dir	\$74,000	<b>\$67,224</b>	2023
<a href="#">Eldon Community Food Pantry</a>	MO	\$59,503	Treasurer	\$4,800	<b>\$4,617</b>	2023
<a href="#">Feed God's Hungry Children Inc</a>	AZ	\$59,432	President	\$4,593	<b>\$3,896</b>	2024
<a href="#">Nebraska Alfalfa Marketing Associat</a>	NE	\$59,362	Executive Di	\$37,900	<b>\$35,958</b>	2024
<a href="#">Central Topeka Grocery Oasis Group Inc</a>	KS	\$58,594	Executive Director	\$12,394	<b>\$11,811</b>	2024
<a href="#">Agribusiness Freedom Foundation</a>	CO	\$70,856	Exec Vp	\$27,500	<b>\$22,661</b>	2025
<a href="#">Meals On Wheels Of Wilton Inc</a>	CT	\$57,777	President	\$3,534	<b>\$3,009</b>	2023
<a href="#">Empower Boone Inc</a>	IL	\$71,512	Director Of Operations	\$18,904	<b>\$16,394</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Alliance Of Crop Soil And Environmental</a>	WI	\$72,475	Ceo	\$383,931	<b>\$353,689</b>	2024
<a href="#">Food Bank Of Lincoln Foundation</a>	NE	\$56,646	President & Ceo	\$18,781	<b>\$17,359</b>	2025
<a href="#">The International Society For Plant</a>	MN	\$73,214	Business Manager	\$10,500	<b>\$9,152</b>	2024
<a href="#">God's Homeless Haven Inc</a>	MS	\$74,037	Executive Di	\$35,000	<b>\$34,385</b>	2024
<a href="#">Tampa Bay Network To End Hunger Inc</a>	FL	\$54,891	Ceo	\$27,625	<b>\$22,891</b>	2024
<a href="#">Maxcen Farmers Corporation Oklahoma Branch Inc</a>	OK	\$74,810	Ceo	\$5,190	<b>\$5,041</b>	2024
<a href="#">Mt Washington Valley Independent</a>	NH	\$75,012	Director	\$4,000	<b>\$3,258</b>	2024
<a href="#">Ict Food Rescue Inc</a>	KS	\$75,098	Executive Director	\$53,920	<b>\$51,384</b>	2024
<a href="#">Southern Cotton Ginners Foundation</a>	TN	\$53,629	Secretary	\$17,027	<b>\$15,380</b>	2025
<a href="#">Maxcen Housing Society Inc Michigan Branch</a>	MI	\$76,151	Ceo	\$5,188	<b>\$4,723</b>	2024
<a href="#">Iowa Farm Bureau Federation</a>	IA	\$76,443	President	\$48	<b>\$47</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT **46** organizations. Compensation range \$47–\$353,689; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$64,562); for reference, expenses \$90,125 and assets \$157,210.
ROLE MATCH	Cindy Heupel, reported title "V PRES", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	9 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	74 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	65 <sup>th</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	54 <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 (Cindy Heupel) 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 46 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,200 is reasonable (approximately the 74<sup>th</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.