

Mind First Foundation

Executive Director / CEO

EIN 461357012

MA · NTEE H80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Preston W Estep Iii, Executive Director / CEO** (\$232,667) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88th** percentile of comparable organizations within the typical range

Benchmarked executive: Preston W Estep Iii — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (H80).

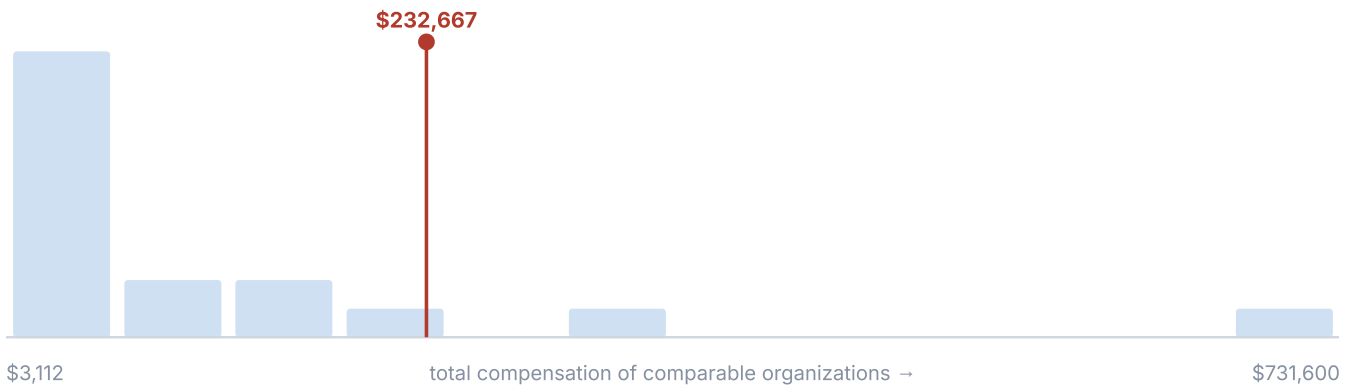
BUDGET Total revenue between \$39,051 and \$87,429 — 0.67x to 1.50x the subject's \$58,286 (the band tightens as size grows).

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

17 organizations qualified on sector, size, and geography

→ **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,134	\$18,293	\$42,858	\$154,404	\$257,685	\$232,667
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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 MA 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
Chan Soon-shiong Nanthealth Foundation	CA	\$56,979	Director Of Govt. Relations	\$321,442	\$308,881	2024
The Foundation For Embryonic Competence	NJ	\$60,778	Scientific Director	\$225,000	\$223,554	2024
Kids Get Cancer Too	OH	\$53,203	President	\$2,640	\$3,112	2024
Acus Foundation	CA	\$52,628	Program Dir.	\$44,601	\$42,858	2024
The Healthy Birth And Infant Brains	WY	\$67,642	Executive Director	\$20,000	\$23,833	2024
Tarlov Cyst Disease Foundation	TN	\$48,219	Past Exec Dir	\$132,000	\$154,404	2024
Northwell Health Medical Pa Pc	NY	\$71,513	Ceo	\$75,656	\$76,078	2024
Williams Heart Foundation	IL	\$42,907	President	\$150,000	\$164,105	2024
The Foundation Of The Children's	OR	\$42,227	Ceo (Starting Nov. '24)	\$13,277	\$13,367	2025
American Eye Study Club Foundation	IL	\$42,037	Executive Di	\$6,000	\$6,758	2023
Mycobacterium Dx Research Lab Inc	CA	\$41,238	Secretary	\$74,517	\$71,605	2024
Acreditas Global	IL	\$40,622	President	\$33,550	\$37,789	2023
The International Genomics Consortium	AZ	\$83,902	Ceo	\$663,981	\$731,600	2023
Arizona Infectious Disease Society Inc	AZ	\$84,010	President	\$6,900	\$7,385	2024
Xeroderma Pigmentosum Family Support	CA	\$85,358	Co-executive Director	\$25,000	\$24,023	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Parkinson Alliance Inc	NJ	\$85,580	President & Ceo	\$57,692	\$57,321	2024
Rpa Research & Education Foundation	MD	\$87,336	Executive Director	\$17,583	\$18,293	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	17 organizations. Compensation range \$3,112–\$731,600; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$58,286); for reference, expenses \$579,053 and assets \$2,025,140. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Preston W Estep lii, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 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	88 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	88 th

All sources (D + E + F), adjusted

71st

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 (Preston W Estep Iii) 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 17 similarly situated organizations (Same NTEE major group (H), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$232,667 is reasonable (approximately the 88th 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.