

# The Nest Corporation Inc

Executive Director / CEO

EIN 461539715

AL · NTEE P50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Carole Grant, Executive Director / CEO** (\$43,080) against **every comparable organization** that fit the selection criteria — **50** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40<sup>th</sup>** percentile of comparable organizations within the typical range

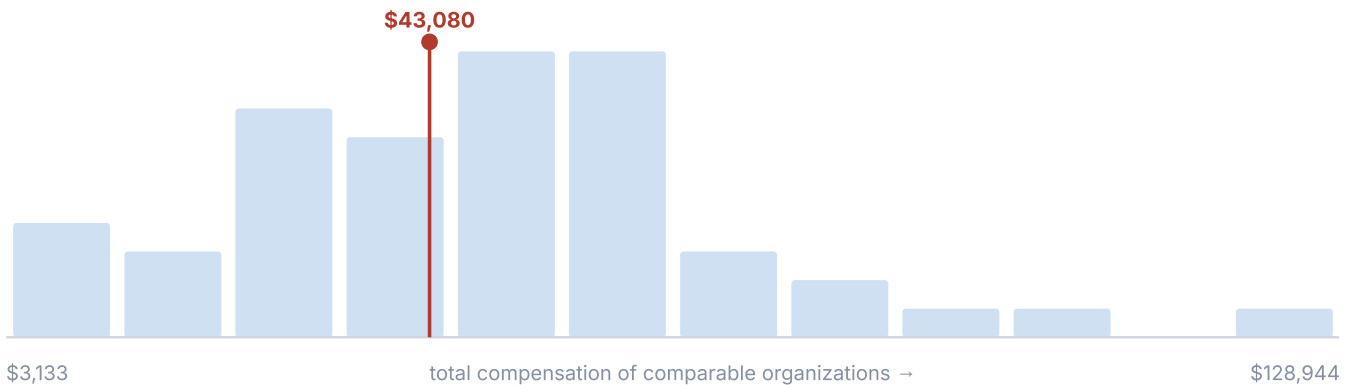
**Benchmarked executive:** Carole Grant — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P50).
BUDGET	Total revenue between \$135,881 and \$304,212 — 0.67x to 1.50x the subject's \$202,808 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P50), nationwide + budget 0.67–1.5x revenue.

**50** organizations qualified on sector, size, and geography → **50** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,369	\$29,813	\$48,885	\$60,689	\$76,212	\$43,080
----------	----------	----------	----------	----------	----------



## ■ 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 AL 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="#">Well Of Grace Ministries Inc</a>	MI	\$204,250	Executive Director	\$21,165	<b>\$20,221</b>	2024
<a href="#">Good Samaritan Counseling Inc</a>	GA	\$204,278	President & Counselor	\$81,753	<b>\$76,089</b>	2024
<a href="#">The Mindfulness Center Inc</a>	MD	\$205,898	Secretary	\$32,708	<b>\$28,305</b>	2024
<a href="#">Dream Center Clinic Inc</a>	SC	\$196,023	Executive Director	\$30,000	<b>\$29,826</b>	2023
<a href="#">Ministry To The Nations</a>	TN	\$210,096	Chaplain	\$62,000	<b>\$60,324</b>	2024
<a href="#">Care Net Pregnancy Center Of</a>	NY	\$213,297	Executive Di	\$58,500	<b>\$48,931</b>	2024
<a href="#">Haynes Harbour Group Inc</a>	FL	\$213,520	Executive Director	\$61,538	<b>\$53,511</b>	2024
<a href="#">3sixty</a>	MI	\$191,368	President	\$69,000	<b>\$65,924</b>	2024
<a href="#">Dress For Success Memphis</a>	TN	\$215,225	Key Employee	\$58,300	<b>\$56,724</b>	2024
<a href="#">Love Inc</a>	MI	\$218,779	Executive Director	\$31,200	<b>\$29,809</b>	2024
<a href="#">Open Door Resource Center</a>	OH	\$183,478	Executive Di	\$49,816	<b>\$48,839</b>	2024
<a href="#">Service Women Action Network</a>	DC	\$223,488	Ceo	\$75,000	<b>\$60,921</b>	2024
<a href="#">The Sophia Institute</a>	SC	\$224,720	Executive Director	\$54,167	<b>\$53,852</b>	2023
<a href="#">Brain Injury Alliance Of Vt</a>	VT	\$180,846	Executive Director	\$8,073	<b>\$7,521</b>	2024
<a href="#">Healing Paws For Warriors Inc</a>	FL	\$180,841	Executive Director	\$15,534	<b>\$13,508</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Family &amp; Community Services Inc</a>	OH	\$176,962	Executive Director	\$60,671	<b>\$59,481</b>	2024
<a href="#">Helping Women Period Inc</a>	MI	\$230,304	Executive Director	\$44,640	<b>\$43,910</b>	2023
<a href="#">Haven Center</a>	SD	\$230,320	Executive Director	\$20,844	<b>\$21,923</b>	2023
<a href="#">Sober Living Inc</a>	TX	\$232,625	Executive Director	\$30,979	<b>\$28,684</b>	2024
<a href="#">Common Ground Healing Arts</a>	VA	\$171,879	Excutive Director	\$28,688	<b>\$26,397</b>	2023
<a href="#">Nexttalk</a>	TX	\$233,781	Executive Director	\$45,792	<b>\$43,653</b>	2023
<a href="#">The International Youth Alliance For Family Planning</a>	DC	\$234,681	Executive Director	\$116,511	<b>\$97,434</b>	2023
<a href="#">Divine Values School Inc</a>	FL	\$241,584	President	\$3,500	<b>\$3,133</b>	2023
<a href="#">The Peace Center Inc</a>	PA	\$241,707	Executive Di	\$50,835	<b>\$46,925</b>	2024
<a href="#">Regional Representative Payee Servi</a>	OH	\$156,554	Ceo	\$70,240	<b>\$70,897</b>	2023

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

## ■ Sample, role match & sensitivity

PEER COUNT 50 organizations. Compensation range \$3,133–\$128,944; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$202,808); for reference, expenses \$117,717 and assets \$262,025. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Carole Grant, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	40 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	32 <sup>nd</sup>
Reportable pay only (column D), adjusted	44 <sup>th</sup>
All sources (D + E + F), adjusted	40 <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 (Carole Grant) 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 50 similarly situated organizations (Same NTEE sector (P50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,080 is reasonable (approximately the 40<sup>th</sup> 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.