

Rawtools Inc

Executive Director / CEO

EIN 462012871

CO · NTEE X99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Martin, Executive Director / CEO** (\$59,900) against **every comparable organization** that fit the selection criteria — **220** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

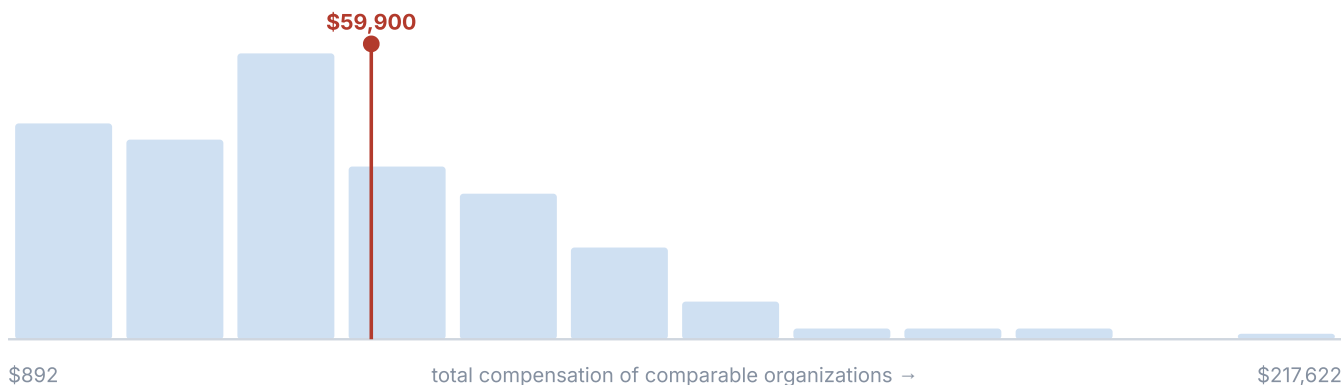
Benchmarked executive: Michael Martin — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

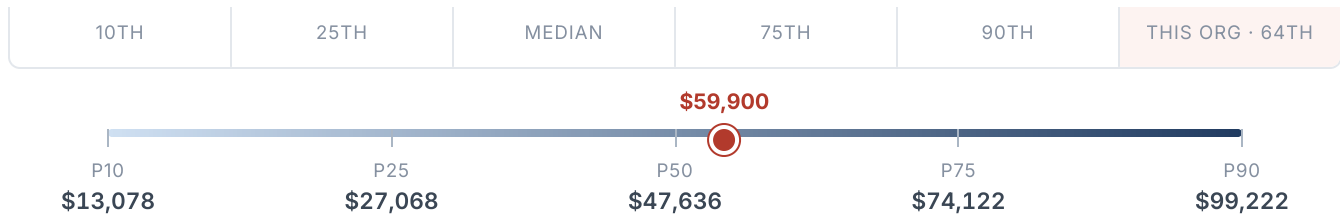
SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$135,945 and \$304,354 — 0.67x to 1.50x the subject's \$202,903 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

220 organizations qualified on sector, size, and geography → **220** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,078	\$27,068	\$47,636	\$74,122	\$99,222	\$59,900
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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 CO 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
Webster Men Of Courage Inc	LA	\$203,025	Director	\$60,000	\$68,901	2023
Child Evangelism Fellowship Eastern Pennsylvania	PA	\$203,630	Director	\$36,081	\$37,524	2023
Harry Wilson Ministries Inc	OK	\$203,876	President	\$80,000	\$89,233	2024
Shepherding The Nations	CA	\$201,635	Intern'l Dir	\$61,300	\$53,619	2024
Rogers Public Education Foundation	AR	\$200,270	Executive Di	\$52,500	\$61,543	2023
Underground House Of Prayer	SD	\$206,489	President	\$15,667	\$18,032	2023
The 102 Project	NE	\$206,598	Executive Di	\$40,000	\$43,580	2024
True Daughters Inc	NC	\$206,637	President	\$68,958	\$74,308	2023
Christian Healing Network	CO	\$206,697	Executive Dir.	\$32,815	\$31,052	2025
The Profound Treasury Dharma Foundation Inc	NY	\$198,750	Treasurer & Executive Director	\$12,000	\$10,984	2024
Camp Christian Of Northeast Oklahoma Inc	OK	\$198,689	Executive Director	\$38,796	\$44,552	2023
New Life Christian Center Inc	IN	\$198,595	Pastor President	\$6,000	\$6,599	2023
Limestone County Churches Involved	AL	\$207,703	President	\$14,958	\$16,369	2024
Workforce Chaplaincy	CA	\$197,484	Chief Executive Officer	\$139,100	\$121,670	2024
Project Trust Inc	NJ	\$197,359	President	\$118,560	\$107,228	2024
Current Of Tampa Bay Inc	FL	\$208,514	President	\$11,200	\$10,658	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arise Wellness	CA	\$209,159	President	\$45,000	\$39,361	2024
The Kings Men	PA	\$196,549	Officer	\$59,559	\$60,164	2024
Transformation Ministries Inc	CO	\$209,269	Dir Of Educatn	\$17,107	\$16,616	2024
Bent-tree	TX	\$209,456	Director	\$108,000	\$112,667	2023
Community Kids	MI	\$196,132	Mission/vision Director	\$44,800	\$48,224	2023
Compassion Counseling	TN	\$196,114	Director	\$50,000	\$53,239	2024
Peregrino Hermitage Ltd	CO	\$195,414	President	\$24,000	\$24,000	2023
The Tent Inc	TN	\$195,225	Executive Director	\$39,996	\$43,844	2023
Faith At Work Inc	IA	\$210,587	Executive Director	\$114,490	\$130,735	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	220 organizations. Compensation range \$892–\$217,622; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$202,903); for reference, expenses \$211,695 and assets \$159,353.
ROLE MATCH	Michael Martin, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	64 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	61 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 (Michael Martin) 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 220 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,900 is reasonable (approximately the 64th 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.