

Seacoast Pathways

Executive Director / CEO

EIN 462658558

NH · NTEE F80

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Christine McMahon, Executive Director / CEO** (\$151,561) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

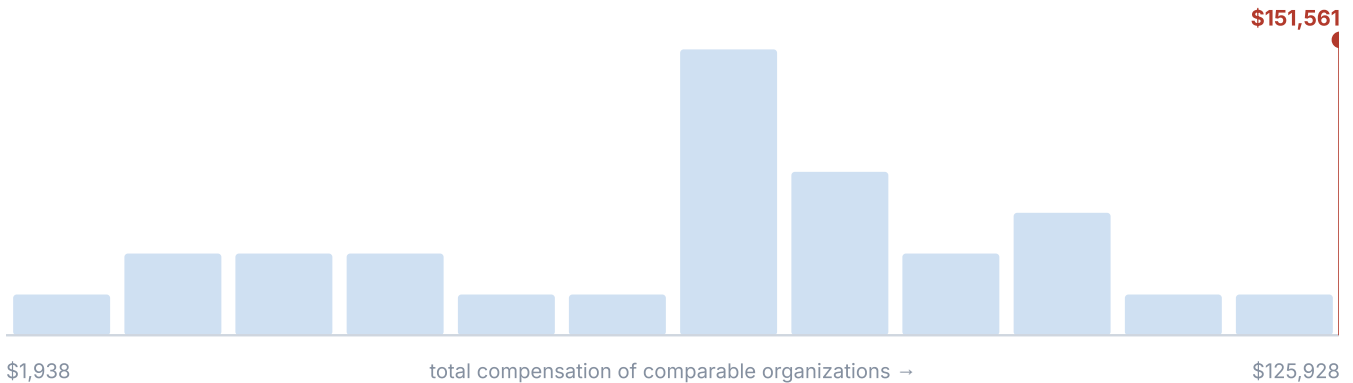
Benchmarked executive: Christine McMahon — reported title “PRESIDENT AND CEO OF FEDCAP”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F80).
BUDGET	Total revenue between \$212,170 and \$475,008 — 0.67x to 1.50x the subject's \$316,672 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F80), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,160	\$47,280	\$71,127	\$85,960	\$100,827	\$151,561
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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 NH 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
Black Men Speak	CA	\$318,188	Executive Dir.	\$70,000	\$67,396	2023
Psychotherapy Training Associates	CA	\$314,697	President & Ceo	\$17,500	\$16,365	2024
Resource Development Institute	MO	\$312,122	Ceo	\$91,054	\$104,444	2024
National Alliance On Mental Illness Of	NY	\$307,484	Executive Director	\$66,070	\$64,658	2024
Nami Broward County Inc	FL	\$331,789	Ceo	\$123,775	\$125,928	2024
Emotions Matter Inc	NY	\$301,412	Executive Director	\$65,468	\$64,069	2024
Nami Davidson County Inc	TN	\$333,149	Executive Director	\$86,452	\$98,415	2024
North Carolina Infanyoung Child	NC	\$333,856	Executive Di	\$78,875	\$90,870	2023
Conneaut Human Resources Council Inc	OH	\$295,111	Executive Director	\$33,000	\$36,877	2025
Nami Montana	MT	\$342,441	Executive Director	\$94,350	\$110,145	2024
Sapientia Initiative Inc	NY	\$345,725	Executive Dir.	\$72,681	\$71,127	2024
The Arc Of Lancaster County	PA	\$351,137	Executive Director	\$49,846	\$52,446	2025
Resilience Education And Training Institute Inc	FL	\$281,437	Chief Executive Officer	\$40,206	\$42,114	2023
American Friends Of Shalvat Chayim Inc	NY	\$356,147	President	\$80,500	\$78,779	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nami Will-grundy	IL	\$363,859	Executive Director	\$28,846	\$30,713	2024
The Yellow Tulip Project	ME	\$366,033	Director	\$1,736	\$1,938	2023
Lighthouse Inc	MD	\$264,244	Executive Director	\$68,488	\$71,392	2023
Mental Health Association Of Rhode	RI	\$261,774	Executive Director	\$75,808	\$81,049	2023
Amazing Grace Advocacy	NC	\$254,651	Executive Di	\$69,341	\$77,594	2024
Athens Mental Health Inc	OH	\$386,065	Exec Directir	\$57,464	\$67,861	2023
DeKalb County Mental Retardation Board	AL	\$234,359	Executive Director	\$64,615	\$75,600	2024
Building Recovery Integrity Dedication	GA	\$223,417	Exec. Dir./ceo	\$52,885	\$57,588	2024
Nami Lorain County	OH	\$212,543	Executive Director	\$64,346	\$73,809	2024
Center For Youth Mental Health	CA	\$440,705	President	\$25,045	\$23,421	2024
Nami Greater Orlando Inc	FL	\$442,313	Executive Director	\$89,731	\$93,988	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 27 organizations. Compensation range \$1,938–\$125,928; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$316,672); for reference, expenses \$391,415 and assets \$130,648.

ROLE MATCH Christine McMahon, reported title "*PRESIDENT AND CEO OF FEDCAP*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 th

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 (Christine McMahon) 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 27 similarly situated organizations (Same NTEE sector (F80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$151,561 is reasonable (approximately the 100th 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.