

Newby-ginnings Of North Idaho Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Theresa Hart, Executive Director / CEO** (\$52,000) against **every comparable organization** that fit the selection criteria — **82** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56th** percentile of comparable organizations within the typical range

Benchmarked executive: Theresa Hart — 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 (W30).
BUDGET	Total revenue between \$269,258 and \$602,817 — 0.67x to 1.50x the subject's \$401,878 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

82 organizations qualified on sector, size, and geography → **82** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,865	\$19,079	\$44,942	\$71,377	\$92,623	\$52,000
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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 ID 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
Department Of Sc Vfw Of United States	SC	\$404,075	Service Officer	\$56,000	\$51,968	2025
Outdoor Association For True Heroes Inc	TX	\$391,677	Founder, Executive Directo	\$96,000	\$87,682	2024
Honoring Our Fallen	CA	\$390,886	Ceo\founder	\$78,667	\$62,024	2024
It's About The Warriors Foundation	PA	\$415,009	Executive Director/president/secretary	\$85,980	\$78,288	2024
Lake Belton Vfw 10377	TX	\$384,655	Quartermaster	\$14,400	\$12,813	2025
Friends Of Fisher House - Illinois Inc	IL	\$419,182	President	\$45,000	\$40,394	2024
Independence For Veterans Inc	NJ	\$383,925	President	\$73,517	\$61,703	2023
Hesperus	AZ	\$381,890	Executive Director	\$86,154	\$75,653	2024
American Freedom Foundation	FL	\$378,457	President	\$132,509	\$117,018	2023
Advocate	DC	\$377,801	Officer	\$441,381	\$353,654	2024
Veterans Ride For Free	CT	\$376,888	Secretary	\$18,200	\$15,581	2024
Vetgroup Inc	NJ	\$376,568	Executive Dir.	\$51,491	\$43,217	2023
Veteran Community Initiatives Inc	PA	\$375,086	President	\$66,575	\$60,619	2024
Heroes Linked	CA	\$373,514	Ceo	\$154,418	\$121,749	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Legion Walter Graham Post 332	IL	\$432,360	Manager	\$43,428	\$38,983	2024
Returning Veterans Project	OR	\$435,384	Executive Dir.	\$109,882	\$93,172	2024
National Memorial Of Military	IL	\$436,890	Secretary	\$10,800	\$9,694	2024
Special Ops Xcursions	TN	\$366,586	President	\$55,000	\$52,787	2024
Saratoga Warhorse Foundation Inc	NY	\$439,809	Executive Di	\$155,357	\$131,967	2023
Roslyn Vfw Home Association	PA	\$440,300	Bar Manager Board Member	\$39,600	\$37,122	2023
Sinking Spring Veterans Home Association	PA	\$362,972	Treasurer	\$24,850	\$23,295	2023
Mckinney- montgomery Post 141	OK	\$358,425	Finance Officer	\$24,788	\$24,922	2024
Liet Harold R Cornwall Post 1298	KY	\$447,276	Quartermaster	\$6,500	\$6,565	2023
The Mandatum Foundation	VA	\$355,534	Lead Coach	\$14,500	\$12,783	2024
Leroy O Buck Post No 7863 Vfw Inc	PA	\$354,076	Employee	\$46,717	\$41,441	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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	82 organizations. Compensation range \$793–\$550,169; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$401,878); for reference, expenses \$232,812 and assets \$775,893. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Theresa Hart, reported title " <i>Executive Director</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	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	56 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	55 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 (Theresa Hart) 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 82 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$52,000 is reasonable (approximately the 56th 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.