

The Highland Thrift Shop Inc

Executive Director / CEO

EIN **464516136**
 MD · NTEE P29
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Jenna Wagner, Executive Director / CEO** (\$38,437) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

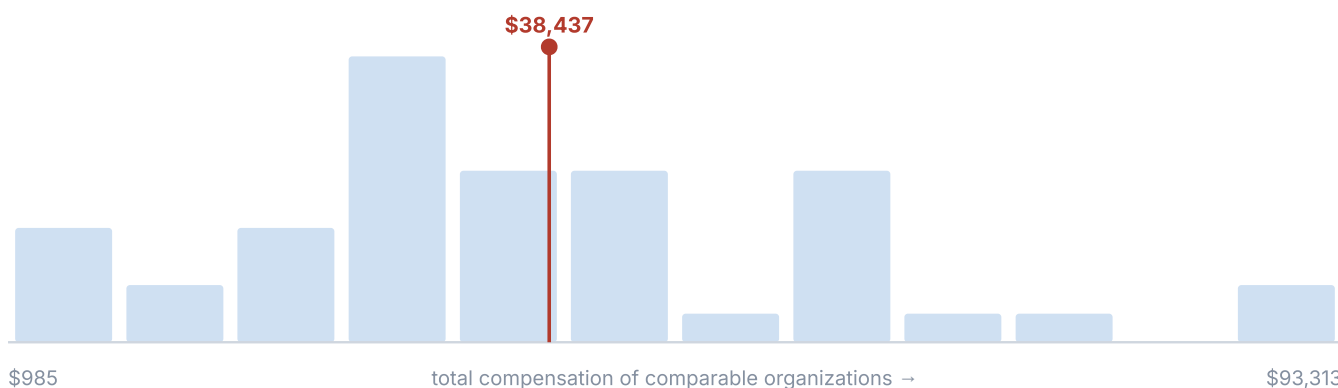
Benchmarked executive: Jenna Wagner — reported title “MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

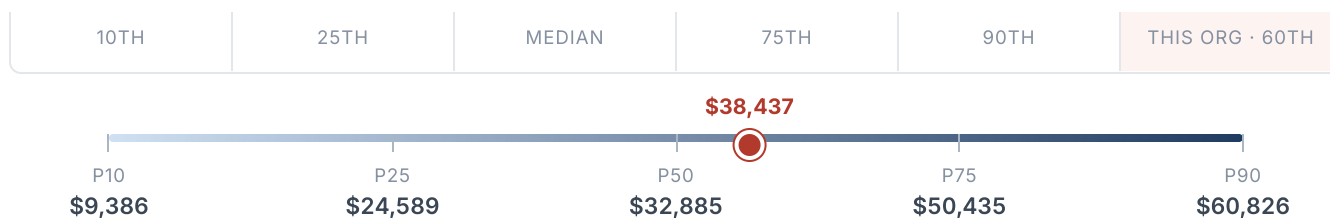
SECTOR	Organizations sharing the subject's NTEE classification (P29).
BUDGET	Total revenue between \$139,739 and \$312,850 — 0.67x to 1.50x the subject's \$208,567 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P29), nationwide + budget 0.67–1.5x revenue.

43 organizations qualified on sector, size, and geography → **43** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,386	\$24,589	\$32,885	\$50,435	\$60,826	\$38,437
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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 MD 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
Vintage La Conner	WA	\$208,912	Treasurer	\$6,000	\$5,581	2024
The Rise (Resources In Support Of Empowerment) Concept	CA	\$212,913	Executive Director	\$28,500	\$25,568	2024
Cause For Pawz Inc	NY	\$213,348	President	\$30,769	\$29,740	2023
Symposia Community Bookstore	NJ	\$213,480	Manager	\$62,214	\$59,415	2023
Wonderland Thrift Shop	NH	\$201,157	Store Manage	\$33,296	\$32,885	2023
Bargain World Thrift Store	LA	\$216,578	Manager	\$28,083	\$33,076	2023
Heavens Treasure	SC	\$200,542	Business Manager	\$7,480	\$8,347	2023
Art Salvage	WA	\$217,122	Executive Dir.	\$33,553	\$31,210	2024
Giving Tree Foundation	NC	\$199,954	Executive Director	\$42,319	\$46,771	2023
Forest & Found Ltd	IL	\$218,730	President	\$73,500	\$77,290	2023
Back Porch Thrift Shop	IL	\$222,371	Executive Director	\$32,067	\$33,721	2023
Tried & True Inc	VA	\$223,579	Secretary	\$40,000	\$41,311	2023
Treasure City	TX	\$225,572	President	\$8,662	\$9,002	2024
Project Redesign Inc	TN	\$225,583	Accountant	\$10,000	\$10,921	2024
Fort Lupton Food And Clothing Bank	CO	\$190,634	Exec Director	\$21,000	\$20,921	2024
Re Gen Er Ate	MI	\$190,260	Board Member	\$29,430	\$31,560	2024
Caterkids Hawaii	HI	\$229,440	President	\$26,846	\$25,709	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Self Help Craft Of The World Inc	VA	\$185,945	Executive Director	\$30,700	\$31,706	2023
Crafted Collective Inc	KS	\$233,930	Co-executive Director	\$51,010	\$55,778	2025
Overflow Community Thrift Stor	MN	\$176,589	President	\$23,597	\$24,224	2024
Princeton Nearly New Shop Corp	NJ	\$246,648	Trustee	\$68,464	\$65,383	2023
Renew Upscale Thrift Inc	MI	\$169,972	Store Director	\$38,269	\$42,250	2023
Capstone Ministries Inc	IN	\$247,501	Parish	\$28,634	\$31,371	2024
The Open Door Christian Center	SC	\$247,984	Executive Di	\$16,231	\$17,592	2024
Bull City Fair Trade	NC	\$255,049	Executive Director	\$55,089	\$59,139	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	43 organizations. Compensation range \$985–\$93,313; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$208,567); for reference, expenses \$203,528 and assets \$34,098.
ROLE MATCH	Jenna Wagner, reported title " <i>MANAGER</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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	60 th
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	58 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 (Jenna Wagner) 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 43 similarly situated organizations (Same NTEE sector (P29), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,437 is reasonable (approximately the 60th 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.