

Gems Development Foundation

Executive Director / CEO

EIN 464879465

VA · NTEE P20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sharon Edwards, Executive Director / CEO** (\$22,000) against **every comparable organization** that fit the selection criteria — **200** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

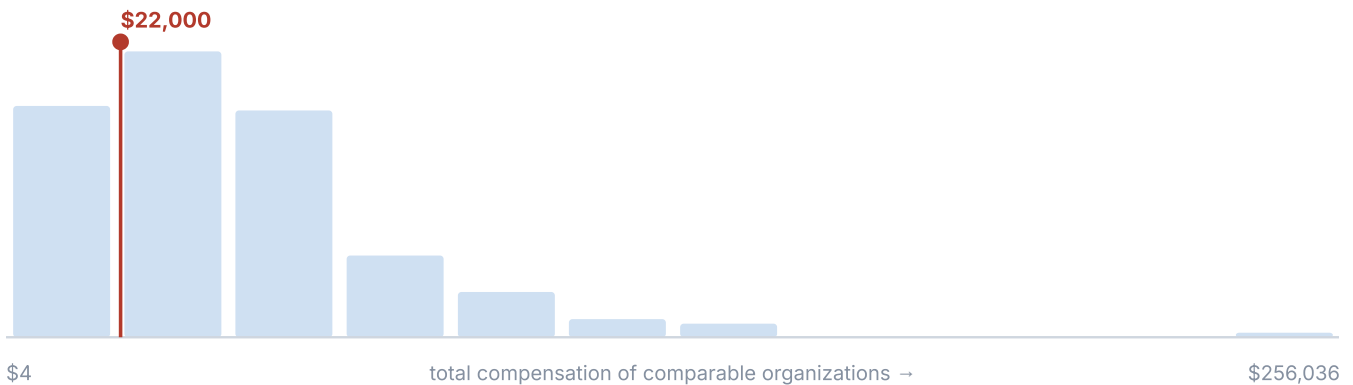
Benchmarked executive: Sharon Edwards — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$70,814 and \$158,539 — 0.67x to 1.50x the subject's \$105,693 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

200 organizations qualified on sector, size, and geography → **200** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,486	\$20,989	\$36,815	\$57,081	\$79,612	\$22,000
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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 VA 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
Arts Foundation For Seniors Inc	FL	\$106,144	Exec Dir & S	\$67,000	\$63,317	2024
Open Source Hardware Association	CO	\$104,790	Executive Director	\$77,692	\$77,156	2023
Hope On The Hill Inc	OR	\$104,768	Executive Dir.	\$48,500	\$45,309	2024
Women In Revenue Inc	CA	\$106,627	Executive Dir.	\$49,862	\$44,592	2023
Milagros Foundation	TX	\$104,007	Executive Director	\$71,036	\$71,482	2024
Virtuemedial Inc	GA	\$107,745	President & Founder	\$83,197	\$86,638	2023
Seasons Village Inc	NC	\$107,869	Program Director	\$52,000	\$55,647	2023
Encore Park Dallas	TX	\$103,472	Interim Executive Director	\$30,000	\$31,080	2023
Ocl Properties Vi Inc	NY	\$102,405	Chief Financial Officer	\$73,290	\$66,622	2024
Life House Ministries	WA	\$102,353	Executive Director	\$37,500	\$34,772	2023
Mother-wise	CA	\$102,303	Executive Di	\$44,375	\$39,685	2023
Greater Louisville Intergroup Inc	KY	\$109,188	Coo	\$35,700	\$38,584	2024
Transitional Remedies Solutions	MA	\$102,108	President	\$17,200	\$16,008	2023
Mcsy Qalich Ymca (6859-so1)	WA	\$109,368	Director/president	\$42,956	\$38,689	2024
The New Citizens Press Community Action Network	MI	\$101,898	Director	\$9,989	\$10,371	2024
Helping Hands Ministry	TN	\$109,695	President	\$9,070	\$9,874	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Servants Heart Outreach	AR	\$101,374	Executive Director	\$25,962	\$29,357	2024
Jackson In Action 83 Foundation Inc	FL	\$110,156	Executive Director	\$54,000	\$51,032	2024
Rural Housing Partnership	VA	\$111,091	Executive Director	\$7,190	\$6,984	2024
This Star Won't Go Out Inc	MA	\$111,130	Executive Director	\$24,000	\$21,695	2024
Globalfest Inc	NY	\$111,384	President	\$13,440	\$12,578	2023
Dimock Support Corporation	MA	\$100,000	President/ceo	\$23,674	\$22,033	2023
The Williamsburg Institute	VA	\$100,000	Ceo	\$68,000	\$68,000	2023
Central Avenue Center Of Hope Inc	KS	\$111,517	Executive Director	\$35,150	\$39,329	2023
Bayouclinic Inc	AL	\$111,673	Executive Director	\$106,204	\$118,830	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	200 organizations. Compensation range \$4–\$256,036; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$105,693); for reference, expenses \$138,749 and assets \$38,795.
ROLE MATCH	Sharon Edwards, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	31 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	27 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	37 th
All sources (D + E + F), adjusted	23 rd

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 (Sharon Edwards) 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 200 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,000 is reasonable (approximately the 27th 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.