

Berkshire Horseworks Inc

Executive Director / CEO

EIN 465419671

MA · NTEE F70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Hayley Sumner, Executive Director / CEO** (\$66,700) against **every comparable organization** that fit the selection criteria — **754** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

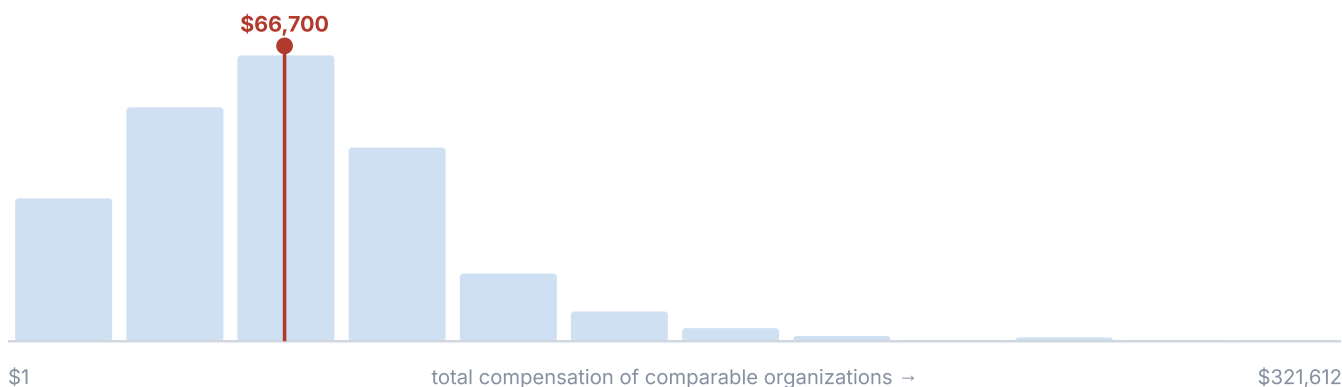
Benchmarked executive: Hayley Sumner — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F70).
BUDGET	Total revenue between \$214,656 and \$480,574 — 0.67x to 1.50x the subject's \$320,383 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

754 organizations qualified on sector, size, and geography → **754** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,257	\$37,751	\$64,532	\$87,554	\$113,965	\$66,700
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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 MA 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
Soul Friends Inc	CT	\$320,064	Ceo	\$5,710	\$5,958	2024
Hope For A Drug Free Stephens Corp	GA	\$320,007	Project Dire	\$33,664	\$37,667	2024
Nami Stark County Inc	OH	\$320,786	Executive Director	\$57,199	\$67,418	2024
Faithbridge Portland	OR	\$320,862	President	\$129,162	\$137,422	2023
Aragon & Hernandez Social Services	CA	\$319,881	Chief Executive Officer	\$36,140	\$34,728	2024
Favor Western Pennsylvania	PA	\$320,914	Executive Di	\$18,144	\$20,730	2023
Lifechanges Family Guidance&wellnes	NC	\$319,681	President	\$39,212	\$45,088	2024
Go-getters Foundation Inc	MD	\$321,161	Ceo	\$80,021	\$85,712	2023
Statesboro Regional Sexual Assault Center Inc	GA	\$321,322	Director	\$72,857	\$83,929	2023
Women Supporting Women Inc	MD	\$319,274	Executive Director	\$41,349	\$43,019	2024
Unicoi County Prevention Coalition Inc	TN	\$322,089	Director	\$57,183	\$66,889	2024
Coalition For Youth Drug Abuse	AZ	\$322,094	President	\$52,000	\$57,296	2023
Black Men Speak	CA	\$318,188	Executive Dir.	\$70,000	\$69,252	2023
Lotus Recovery Homes Inc	WI	\$323,079	Executive Director	\$52,291	\$62,568	2023
His Joshua House	TX	\$317,504	Executive Di	\$36,200	\$40,297	2024
Family Alliance Of Paulding Inc	GA	\$323,600	Executive Director	\$39,186	\$46,991	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Brilora Fertility Foundation	MI	\$323,669	President	\$32,692	\$37,551	2024
Phillips County Coalition For Healthy	MT	\$323,786	Executive Director	\$21,825	\$26,954	2023
Abiding Missions	PA	\$316,938	Executive Director	\$80,000	\$91,402	2023
Massac County Drug Awareness C	IL	\$316,847	Program Dir	\$52,821	\$57,788	2024
Seacoast Pathways	NH	\$316,672	President And Ceo Of Fedcap	\$151,561	\$155,735	2024
Mercy House International Inc	OR	\$316,575	Ceo	\$30,000	\$30,204	2025
A Peace Of Mind Inc	PA	\$324,326	Executive Director	\$43,805	\$48,612	2024
St Bernard Parish Adult Drug Court Inc	LA	\$324,421	Daigle	\$58,811	\$74,194	2023
Cbhs Inc	NY	\$316,239	Chief Administrative Officer	\$12,436	\$12,505	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 754 organizations. Compensation range \$1–\$321,612; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$320,383); for reference, expenses \$281,804 and assets \$46,999.

ROLE MATCH Hayley Sumner, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 19 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	52 nd
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	48 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 (Hayley Sumner) 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 754 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,700 is reasonable (approximately the 52nd 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.