

The National Diabetes And Obesity

Executive Director / CEO

EIN 473313670
 MS · NTEE H80
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Stephen Farrow, Executive Director / CEO** (\$147,326) against **every comparable organization** that fit the selection criteria — **146** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

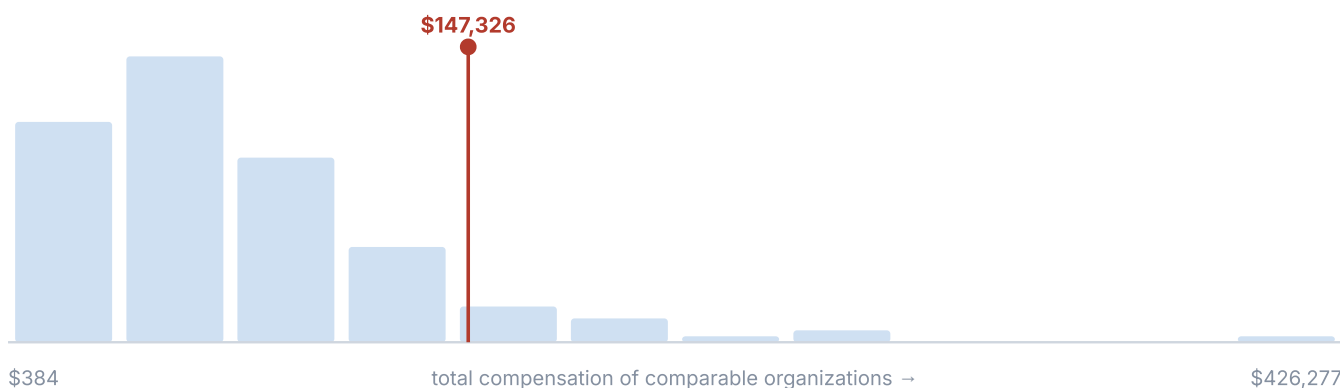
Benchmarked executive: Stephen Farrow — reported title “EMPLOYEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (H80).
- BUDGET** Total revenue between \$287,882 and \$644,514 — 0.67x to 1.50x the subject's \$429,676 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE major group (H), nationwide + budget 0.67–1.5x revenue.

146 organizations qualified on sector, size, and geography → **146** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,646	\$35,517	\$60,488	\$92,763	\$138,207	\$147,326
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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 MS 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
Visual Studies Workshop Inc	NY	\$430,072	Director, Ex Officio	\$61,713	\$51,549	2023
International Plant & Herbal Alliance	UT	\$429,125	Executive Dir.	\$30,000	\$27,568	2024
The Broach Foundation For Brain Cancer Research	TX	\$428,451	Executive Director	\$52,000	\$46,704	2024
International Cannabinoid Research	NC	\$432,797	Managing Dir	\$79,050	\$75,504	2023
Alliance Of Independent Academic Medical	OH	\$433,311	Executive Director	\$235,634	\$224,083	2024
Achieving Cures Together	MN	\$425,879	Vice Preside	\$5,500	\$5,023	2023
Gerson Institute Inc	CA	\$437,846	Executive Director	\$62,475	\$49,868	2023
The Bee Foundation	PA	\$420,206	Executive Dir.	\$48,333	\$43,277	2024
Gootter-jensen Foundation	AZ	\$439,555	Vice President	\$6,000	\$5,181	2024
Grassrootshealth	CA	\$417,413	Ceo	\$75,827	\$60,526	2023
Jb's Keys To Dmd Inc	MA	\$415,859	President	\$48,000	\$38,728	2024
Justin Parker Neurological Institute	CO	\$444,788	Director Of Research	\$179,938	\$154,917	2024
Dubai Harvard Foundation For	MA	\$447,941	Executive Director	\$69,603	\$57,817	2023
Professional Association Of Social	AL	\$408,625	Executive Director	\$13,689	\$13,670	2023
Behavioral Diabetes Institute	CA	\$450,812	Director	\$222,395	\$172,425	2024
Association Of Enterprise Architects	CA	\$407,781	General Manager	\$140,473	\$112,127	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Neurofibromatosis Network	IL	\$452,414	Executive Di	\$104,158	\$91,941	2024
Minkoff Center For Jewish Genetics	AZ	\$453,924	Executive Director	\$132,870	\$114,733	2024
Academy For Health & Lifespan	NY	\$454,339	Executive Dir.	\$60,927	\$50,893	2023
All Sports Foundation Inc	AZ	\$405,009	Ceo	\$88,962	\$76,819	2024
American Society For Metabolic And	FL	\$455,062	Dir/exec Dir '24	\$47,782	\$40,303	2024
Massachusetts Society For	MA	\$457,668	President	\$121,978	\$101,324	2023
Neurtex Brain Research Institute	TX	\$401,510	President	\$24,782	\$22,915	2023
Duke Medicine Global Support Corporation	NC	\$399,475	Director/president	\$37,764	\$36,069	2023
Foundation For Physical Medicine	IL	\$398,965	Executive Director	\$27,886	\$24,615	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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 146 organizations. Compensation range \$384–\$426,277; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$429,676); for reference, expenses \$785,388 and assets \$41,008. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Stephen Farrow, reported title "EMPLOYEE", 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	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	90 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	83 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 (Stephen Farrow) 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 146 similarly situated organizations (Same NTEE major group (H), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$147,326 is reasonable (approximately the 90th 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.