

Bk Rot Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Nora Tjossem, Executive Director / CEO** (\$82,810) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

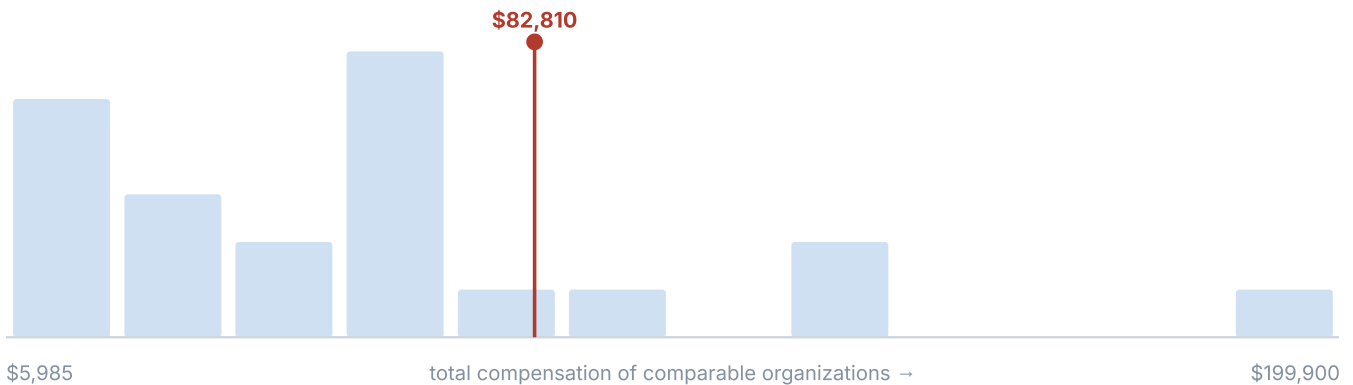
Benchmarked executive: Nora Tjossem — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C27).
BUDGET	Total revenue between \$213,996 and \$479,097 — 0.67x to 1.50x the subject's \$319,398 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C27), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,288	\$22,785	\$57,052	\$69,248	\$127,548	\$82,810
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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 NY 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
Cement Kiln Recycling Coalition	VA	\$322,206	Executive Director	\$177,030	\$199,900	2023
Habits Of Waste	CA	\$307,102	Founder, Director, President, Ed	\$133,943	\$131,382	2024
Methow Recycles	WA	\$291,962	Executive Director	\$29,913	\$30,421	2024
Reuse It Center Inc	KS	\$365,928	Director	\$31,468	\$39,758	2023
The Idea Store Creative Reuse Center	IL	\$272,176	Manager	\$33,663	\$38,703	2023
Recreative Denver	CO	\$372,240	Executive Director	\$10,780	\$12,089	2023
Wachusett Earthday Incorporated	MA	\$372,421	Executive Di	\$34,616	\$35,335	2024
Bella Vista Recycling Foundation	AR	\$261,197	Director	\$43,400	\$57,052	2023
Cwmu Association	UT	\$259,051	Secretary	\$5,000	\$5,985	2023
Kanu Hawaii	HI	\$257,751	Executive Director	\$64,996	\$66,102	2024
Carolina Recycling Association	SC	\$389,773	Executive Di	\$73,079	\$86,603	2024
Bowling Green Recycling Center Inc	OH	\$234,872	Chairman	\$11,045	\$13,288	2024
United Prairie Foundation Incorporated	ND	\$408,993	President	\$17,091	\$21,934	2023
The Recyclery Collective	IL	\$227,204	Director / Programming Coordinator	\$20,403	\$22,785	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Maine Resource Recovery Association	ME	\$223,731	Executive Di	\$54,674	\$60,586	2025
The Experimental Farm Network Cooperative	PA	\$418,328	Co-director/board Member	\$86,000	\$97,419	2024
Keuka Lake Association	NY	\$218,784	Secretary	\$19,703	\$20,224	2024
People For Urban Progress Inc	IN	\$215,173	Executive Director	\$52,911	\$63,382	2024
Art Parts Creative Reuse Center	CO	\$447,493	Executive Director	\$61,752	\$69,248	2023
Pedal It Forward Nwa Inc	AR	\$450,310	Executive Director	\$99,893	\$127,548	2024
Recraft Creative Reuse Center	SC	\$472,404	Member At Large, Board Of Directors; Executive Director	\$52,000	\$61,623	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2025 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 NY 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 21 organizations. Compensation range \$5,985–\$199,900; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$319,398); for reference, expenses \$479,383 and assets \$399,574. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Nora Tjossem, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

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	76 th
Total compensation (D + F), as reported (no adjustments)	81 st
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	76 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 (Nora Tjossem) 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 21 similarly situated organizations (Same NTEE sector (C27), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,810 is reasonable (approximately the 76th 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.