

Spice Field Kitchen Inc

Executive Director / CEO

EIN 474576175

OH · NTEE K30

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Steve Baker, Executive Director / CEO** (\$72,365) against **every comparable organization** that fit the selection criteria — **86** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **86th** percentile of comparable organizations within the typical range

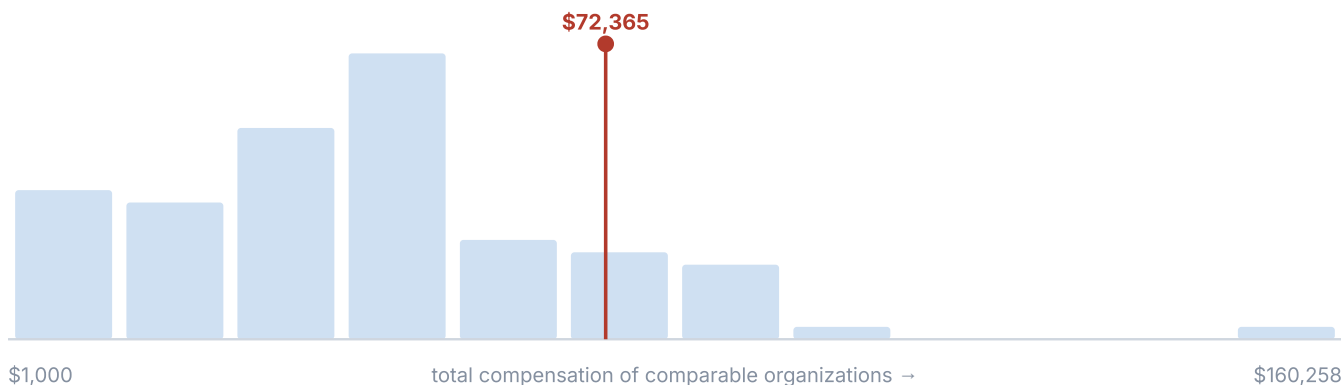
Benchmarked executive: Steve Baker — reported title "COO", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K30).
BUDGET	Total revenue between \$146,049 and \$326,976 — 0.67x to 1.50x the subject's \$217,984 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K30), nationwide + budget 0.67–1.5x revenue.

86 organizations qualified on sector, size, and geography → **86** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,932	\$25,218	\$42,184	\$56,283	\$78,527	\$72,365
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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 OH 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
Ma'alot Farms	CA	\$217,861	Executive Director/secretary	\$35,050	\$30,198	2023
Putney Foodshelf Inc	VT	\$217,212	Executive Director	\$59,241	\$56,297	2025
Helps Outreach Inc	FL	\$218,935	Pres/treas/b	\$86,000	\$78,296	2024
Project 216 Inc	IN	\$216,461	Event Development Specialist	\$32,644	\$34,347	2023
Farmers Market Of The Ozarks Inc	MO	\$215,981	Executive Director	\$41,350	\$43,698	2023
Rutland Area Foodshelf Inc	VT	\$215,214	Executive Dir.	\$49,154	\$47,948	2024
Center For A Green Future	ME	\$214,205	Managing Director	\$25,000	\$24,977	2023
Camellas Cupboard Incorporated	CT	\$213,476	Executive Director	\$41,500	\$37,710	2024
Food Is Free Albuquerque Chapter	NM	\$222,630	Managing Dir	\$33,111	\$35,533	2023
Our Daily Bread	MS	\$222,786	Executive Director	\$18,750	\$20,836	2023
First Fruits Of The Ridge Inc	GA	\$224,418	Lead Pastor	\$65,000	\$63,339	2024
Believing In Our Future Inc	TX	\$210,148	Director	\$48,000	\$47,907	2023
A Best Choice Mobile Ultrasound And	VA	\$225,974	Executive Di	\$87,300	\$84,103	2023
Kettering Back Pack Inc	OH	\$226,497	Executive Director	\$19,128	\$20,214	2023
Mothers For Mothers Postpartum Justice Project	CA	\$227,724	President	\$24,000	\$20,084	2024
Cortland Loaves & Fishes Inc	NY	\$207,958	Executive Dir.	\$49,337	\$44,482	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stone Soup	UT	\$228,935	Executive Di	\$2,500	\$2,480	2024
Soup For The Soul Org Inc	KY	\$204,886	Program Manager	\$42,952	\$46,043	2023
Community Markets Inc	WV	\$204,602	Operations Manager	\$47,259	\$49,589	2024
Sfmv Inc	FL	\$232,360	Market Manager	\$44,136	\$46,514	2021
Seven Loaves Soup Kitchen Inc	PA	\$233,043	Mission Coordinator	\$12,000	\$11,598	2024
Northwest Mutual Aid Collective Inc	PA	\$233,724	Executive Director	\$70,901	\$70,547	2023
Fundacion Yo Puedo Inc	PR	\$235,670	President	\$2,395	\$2,458	2024
5loaves2fishnmi	MI	\$235,864	Secretary	\$15,000	\$15,005	2024
Musically Fed	AZ	\$236,845	Executive Director - Founder	\$84,500	\$78,757	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	86 organizations. Compensation range \$1,000–\$160,258; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$217,984); for reference, expenses \$223,413 and assets \$59,134.
ROLE MATCH	Steve Baker, reported title "COO", 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	86 th
Total compensation (D + F), as reported (no adjustments)	85 th
Reportable pay only (column D), adjusted	86 th
All sources (D + E + F), adjusted	85 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 (Steve Baker) 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 86 similarly situated organizations (Same NTEE sector (K30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,365 is reasonable (approximately the 86th 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.