

Families First Inc

Executive Director / CEO

EIN 510424714

PA · NTEE P40

FY ending 2025-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Mikal P Sabatine, Executive Director / CEO** (\$72,064) against **every comparable organization** that fit the selection criteria — **94** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

Benchmarked executive: Mikal P Sabatine — reported title "DIRECTOR", 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 (P40).

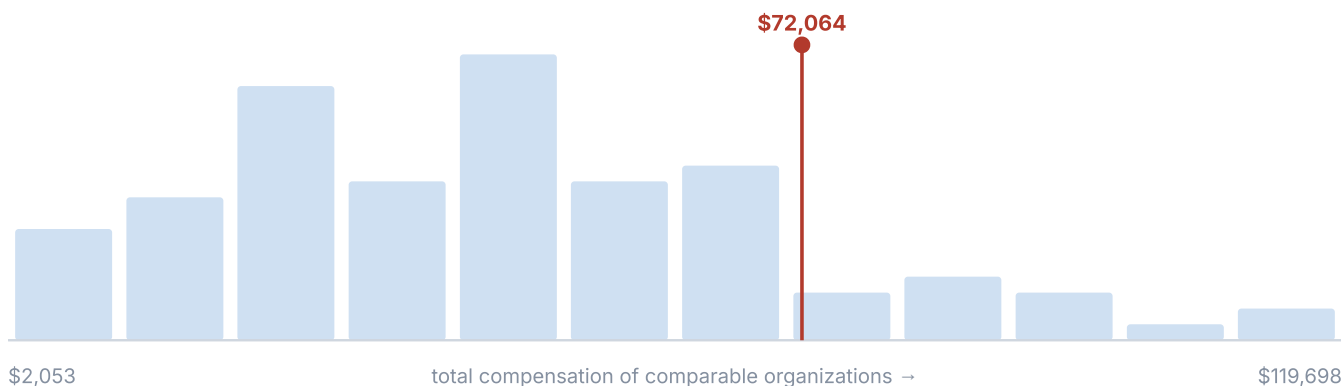
BUDGET Total revenue between \$112,698 and \$252,309 — 0.67x to 1.50x the subject's \$168,206 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P40), nationwide + budget 0.67–1.5x revenue.

94 organizations qualified on sector, size, and geography

→ **94** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,561

\$27,731

\$44,111

\$60,979

\$80,272

\$72,064



● 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 PA 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
Radical Love	IL	\$169,699	President	\$32,632	\$33,021	2024
Jennings County Council On Domestic Violence Inc	IN	\$169,801	Executice Director	\$53,257	\$57,808	2024
The Tree House Foundation Inc	FL	\$170,518	Executive Director	\$53,323	\$51,561	2024
Cov Co Partnership For Children	AL	\$171,144	Treasurer	\$8,400	\$9,617	2023
See Forward Ukraine Inc	MA	\$172,141	Executive Dir.	\$50,000	\$46,248	2024
Reclaiming Our Community	MO	\$164,095	Director	\$15,806	\$17,231	2024
Real Dads Network Incorporated	NY	\$172,618	President	\$21,176	\$19,696	2024
National House Of Hope Inc	FL	\$162,181	Director	\$71,417	\$74,011	2022
Black Lives Matter 5280	CO	\$174,327	Board Chairperson	\$104,100	\$105,780	2023
Pregnancy And Family Services	AL	\$174,575	Executive Director	\$39,684	\$44,129	2024
Martin Area Resource Center	MI	\$174,732	Executive Di	\$25,245	\$27,613	2023
Orphans Treasure Box Books	IL	\$159,725	Chair	\$10,133	\$10,254	2024
United Services For Effective Parenting Ohio Inc	OH	\$176,743	Executive Director	\$84,825	\$92,475	2024
Family Promise Of Irving	TX	\$177,050	Executive Director	\$50,219	\$51,707	2024
Fathers Alive In The Hood	NY	\$158,240	Executive Director	\$9,691	\$9,280	2023
Families Helping Families	IA	\$157,744	Exec Dir - (Current) Partial	\$6,923	\$7,601	2025
Cutliff Grove Family Resource	GA	\$180,982	Executive Di	\$27,069	\$28,015	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Goodwill Ventures	IN	\$153,600	Board Member	\$27,429	\$29,773	2024
Childrens Center Of Transylvania County Inc	NC	\$184,128	Exec Dir	\$50,250	\$55,022	2023
Embraced International Inc	NC	\$184,336	Executive Director	\$24,207	\$26,505	2023
Selah	CO	\$185,436	Executive Director	\$58,458	\$57,697	2024
Instituto Del Hogar Celia Y Harris Bunker Inc	PR	\$185,705	Executive Director	\$46,493	\$49,133	2023
Do Your Children Believe Inc	GA	\$187,895	President	\$38,449	\$40,968	2023
The Toby Center For Family	FL	\$188,296	Ceo	\$69,639	\$67,338	2024
Scholl Community Impact Group Inc	WI	\$190,051	Volunteer	\$2,800	\$3,010	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 94 organizations. Compensation range \$2,053–\$119,698; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$168,206); for reference, expenses \$196,072 and assets \$224,319.

ROLE MATCH Mikal P Sabatine, reported title "*DIRECTOR*", 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 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	87 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	87 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 (Mikal P Sabatine) 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 10, 2026, comparing compensation against 94 similarly situated organizations (Same NTEE sector (P40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,064 is reasonable (approximately the 87th 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 10, 2026.