

# Topss

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Sherry Martin, Executive Director / CEO** (\$51,931) against **every comparable organization** that fit the selection criteria — **79** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **61<sup>st</sup>** percentile of comparable organizations

within the typical range

**Benchmarked executive:** Sherry Martin — 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 (K31).

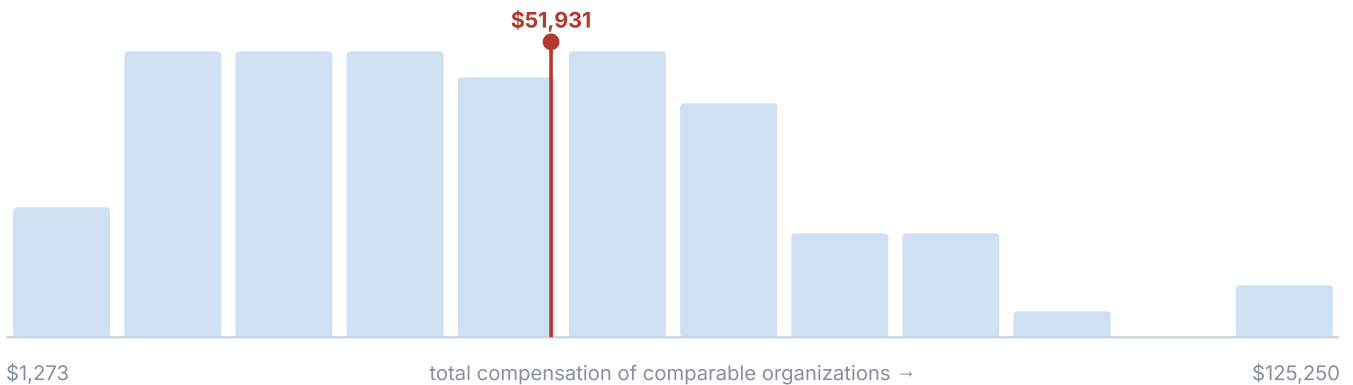
**BUDGET** Total revenue between \$307,554 and \$688,555 — 0.67x to 1.50x the subject's \$459,037 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (K31), nationwide + budget 0.67–1.5x revenue.

**79** organizations qualified on sector, size, and geography

→ **79** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,957	\$25,985	\$43,968	\$63,218	\$75,537	\$51,931
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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
<a href="#">Sharefest Will County</a>	IL	\$460,087	President Director	\$5,333	<b>\$4,950</b>	2024
<a href="#">Fish &amp; Loaves</a>	MI	\$461,198	Executive Director	\$75,000	<b>\$75,248</b>	2023
<a href="#">Adams County Emergency Food Bank</a>	CO	\$461,512	Executive Director	\$76,014	<b>\$70,850</b>	2023
<a href="#">Joyce Uptown Foodshelf Inc</a>	MN	\$462,537	Director	\$62,271	<b>\$59,810</b>	2023
<a href="#">Hamilton County Harvest Food Bank Inc</a>	IN	\$454,143	Exec Director	\$40,000	<b>\$39,826</b>	2024
<a href="#">Hope-net</a>	CA	\$465,680	Executive Director	\$61,442	<b>\$51,572</b>	2023
<a href="#">Irvington My Brothers Keeper Inc</a>	MD	\$466,068	Secretary	\$69,648	<b>\$63,293</b>	2023
<a href="#">Pickerington Food Pantry</a>	OH	\$466,338	Executive Di	\$74,420	<b>\$74,420</b>	2024
<a href="#">Community Bread Basket Inc</a>	WV	\$467,093	Program Administrator	\$27,366	<b>\$28,801</b>	2023
<a href="#">Uproot Colorado</a>	CO	\$450,552	Executive Dir.	\$64,725	<b>\$58,597</b>	2024
<a href="#">The 1017 Project</a>	OR	\$468,316	Executive Director	\$46,500	<b>\$40,771</b>	2024
<a href="#">Vanburen Council For Human Services</a>	CA	\$468,514	Daniels	\$41,000	<b>\$33,426</b>	2024
<a href="#">Lamar County Food Pantry Inc</a>	TX	\$469,326	Executive Director	\$61,311	<b>\$59,615</b>	2023
<a href="#">Anchor Point Food Pantry</a>	AK	\$474,331	Executive Dir.	\$5,196	<b>\$4,690</b>	2024
<a href="#">Franklin Area Community Services Inc</a>	OH	\$443,173	Executive Director	\$25,667	<b>\$25,667</b>	2024
<a href="#">Waconia United Food Shelf</a>	MN	\$475,346	Executive Di	\$82,207	<b>\$76,693</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Community Food Cupboard Inc</a>	VT	\$475,819	Administrator	\$66,888	<b>\$63,564</b>	2024
<a href="#">Pearland Neighborhood Center</a>	TX	\$432,212	Executive Director	\$47,544	<b>\$46,229</b>	2023
<a href="#">Gap Ministries Of Augusta Inc</a>	GA	\$486,802	Executive Director	\$58,000	<b>\$55,061</b>	2024
<a href="#">Elmore County Food Pantry Inc</a>	AL	\$488,214	Director/manager	\$31,200	<b>\$32,764</b>	2023
<a href="#">Veggies To Table</a>	ME	\$425,428	Director	\$42,060	<b>\$39,764</b>	2024
<a href="#">Feed The Needy</a>	TN	\$424,121	Chairwoman And Ceo	\$32,196	<b>\$31,952</b>	2024
<a href="#">Middlebury Food Pantry</a>	IN	\$499,461	Executive Director	\$62,308	<b>\$62,038</b>	2024
<a href="#">Parkland Cares Food Pantry</a>	PA	\$500,525	Executive Di	\$37,500	<b>\$35,308</b>	2024
<a href="#">Gatesville Care Center</a>	TX	\$410,582	Co-director	\$20,400	<b>\$19,267</b>	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 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	79 organizations. Compensation range \$1,273–\$125,250; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$459,037); for reference, expenses \$461,292 and assets \$2,364,815.
ROLE MATCH	Sherry Martin, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	61 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	56 <sup>th</sup>
Reportable pay only (column D), adjusted	66 <sup>th</sup>
All sources (D + E + F), adjusted	58 <sup>th</sup>

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 (Sherry Martin) 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 79 similarly situated organizations (Same NTEE sector (K31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,931 is reasonable (approximately the 61<sup>st</sup> 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.