

Samaritan Ministries Inc

Executive Director / CEO

EIN 522080155
 MD · NTEE T30
 FY ending 2023-09-30
 June 9, 2026

This analysis benchmarks the total compensation of **Shelly Daniels, Executive Director / CEO** (\$54,736) against **every comparable organization** that fit the selection criteria — **228** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

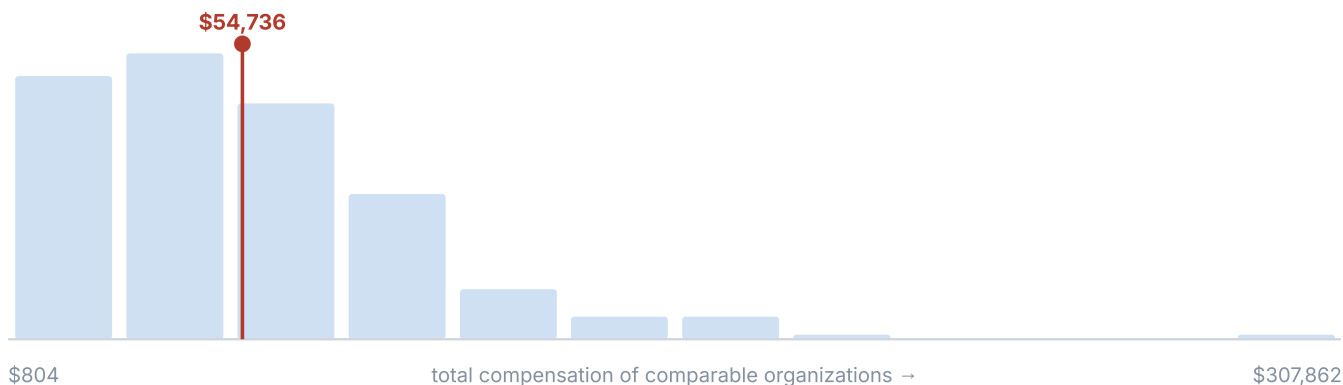
Benchmarked executive: Shelly Daniels — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

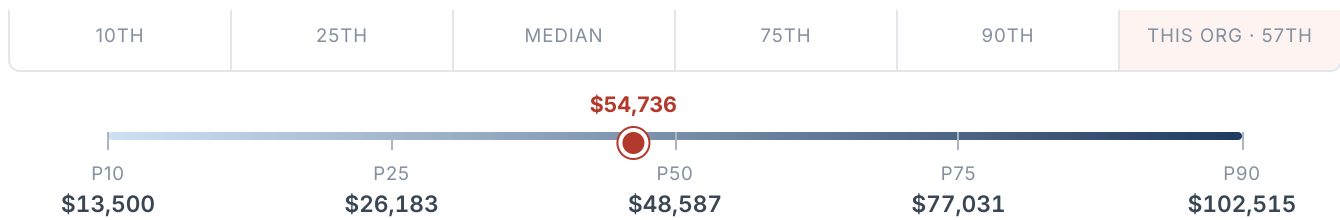
SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$209,214 and \$468,390 — 0.67x to 1.50x the subject's \$312,260 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

228 organizations qualified on sector, size, and geography → **228** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,500	\$26,183	\$48,587	\$77,031	\$102,515	\$54,736
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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 MD 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
Mds Foundation Inc	MA	\$313,380	Executive Director, Clerk	\$35,827	\$32,586	2025
Living Resources Foundation Inc	NY	\$311,021	Ceo	\$26,209	\$24,605	2024
Ministry Services Group Inc	GA	\$314,000	Ceo, Director	\$3,000	\$3,134	2024
New Jersey State Federation Of Womens Clubs	NJ	\$310,251	Care Vp	\$14,984	\$13,541	2025
Woods Affiliation Corp	PA	\$309,407	Treasurer	\$30,458	\$32,489	2023
Leading Education	DC	\$315,241	Director	\$6,230	\$5,680	2024
Johnson City - Jonesborough- Washington	TN	\$308,345	President	\$34,332	\$37,493	2024
Dake Foundation For Children	NY	\$316,350	Executive Director	\$55,847	\$52,430	2024
The Community Kitchen Inc	IN	\$308,104	Kitchen Operations Director - Starting July 8, 202	\$16,640	\$18,232	2024
One By One Costa Rica	NC	\$316,898	Director	\$18,317	\$20,244	2023
The Dominguez Dream In Memory Of	CA	\$317,313	Executive Director	\$71,000	\$63,696	2024
Tibetan Charities Inc	NY	\$307,027	President	\$90,655	\$87,622	2023
Edward & Willa Kelly Community	NE	\$306,526	Executive Dir.	\$84,056	\$93,927	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pikes Peak Or Bust Rodeo Foundation	CO	\$318,025	General Manager	\$37,410	\$36,308	2025
The Blessing Center Inc	CA	\$306,191	President	\$36,000	\$32,296	2024
Kidney Cancer Research Alliance Inc	VA	\$306,058	President	\$150,000	\$154,916	2023
Education Nexus Oregon	OR	\$305,394	Executive Director Thru Mar2024	\$45,000	\$43,417	2024
Missouri Coalition Of Recovery Support	MO	\$319,660	Interim Ex Dir	\$21,000	\$23,109	2024
Global Vision 2020 Inc	MD	\$303,906	Exec Director	\$120,000	\$116,557	2024
Central Florida Educational	FL	\$321,167	President/director	\$46,702	\$45,581	2024
Giltner Public Schools Foundation	NE	\$302,628	Executive Di	\$35,864	\$40,076	2024
Thatcher Family Fund	OH	\$302,002	Treasurer	\$42,109	\$47,705	2023
The Buck Fifty Inc	OH	\$322,619	Race Director	\$18,333	\$20,769	2023
The Elmore Bolling Initiative Inc	AL	\$323,502	Treasurer	\$4,000	\$4,489	2024
Supporters Of Civil Society Inc	MO	\$300,893	Treasurer	\$17,003	\$18,710	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD cost of living and 2023 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 MD 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	228 organizations. Compensation range \$804–\$307,862; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$312,260); for reference, expenses \$278,829 and assets \$273,543.
ROLE MATCH	Shelly Daniels, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	55 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	57 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	39 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 (Shelly Daniels) 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 228 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,736 is reasonable (approximately the 57th 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.