

Natso Foundation Inc

Executive Director / CEO

EIN 541519317

VA · NTEE F20I

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Amy Toner, Executive Director / CEO** (\$151,169) against **every comparable organization** that fit the selection criteria — **151** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

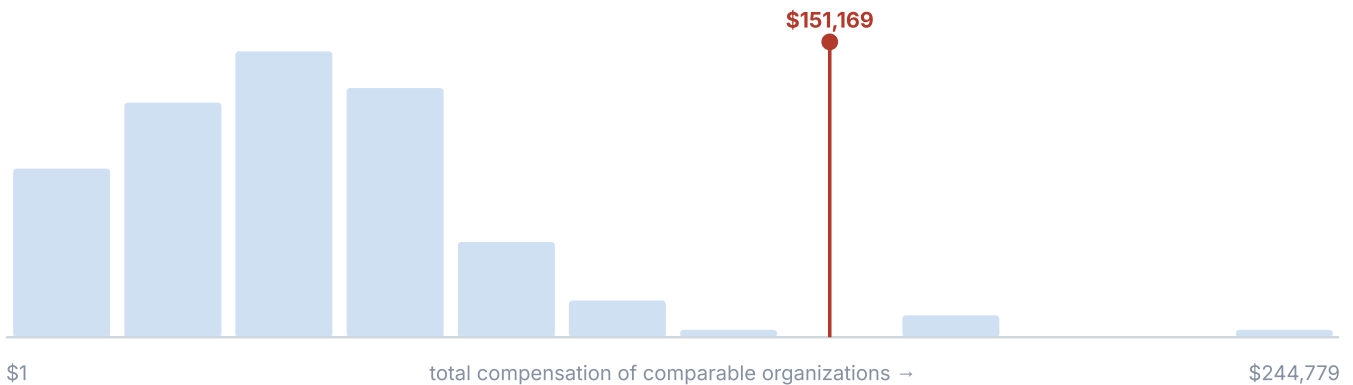
Benchmarked executive: Amy Toner — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F20I).
BUDGET	Total revenue between \$232,152 and \$519,745 — 0.67x to 1.50x the subject's \$346,497 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F20), nationwide + budget 0.67–1.5x revenue.

151 organizations qualified on sector, size, and geography → **151** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,403	\$32,795	\$54,865	\$72,025	\$88,962	\$151,169
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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 VA 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
Revive Inc	NE	\$346,687	Executive Director	\$43,728	\$50,149	2023
Safe Place Treatment Services Corporation	FL	\$346,878	Ceopresident	\$39,000	\$37,945	2024
The So That Project Nfp	IL	\$347,258	Executive Di	\$63,403	\$64,557	2024
Walton Empowers Inc	GA	\$348,876	Director	\$75,821	\$81,290	2023
Phoenix House Foundation Inc	NY	\$350,690	President & Ceo	\$67,941	\$63,584	2024
Calibrate A Non Profit Corporation	CA	\$351,799	Executive Director	\$22,800	\$19,865	2025
Grit & Grace A Recovery Community Organization Inc	GA	\$339,830	Executive Director	\$60,000	\$62,482	2024
Yuba Harm Reduction Collective	CA	\$339,385	Co-director	\$50,230	\$44,922	2024
Recovery Advocacy Warriors	MI	\$338,556	Executive Di	\$75,250	\$80,442	2024
Community Drug Coalition	NM	\$338,126	Executive Di	\$77,668	\$84,287	2025
Lawyers Concerned For Lawyers-	CT	\$336,990	Executive Director	\$95,000	\$92,252	2024
Recover Houses Of Rochester Inc	NY	\$357,174	Chairman	\$55,200	\$51,660	2024
Welcoming Light Inc	NH	\$334,373	President & Ceo (End 10/2022)	\$34,771	\$34,234	2023
Ccb Foundation Inc	MA	\$359,345	Treasurer	\$1	\$1	2024
New Hampshire Lawyers Assistance Program	NH	\$359,591	Executive Director	\$103,200	\$98,692	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Marwin Counseling Services Inc	AL	\$333,220	Director	\$10,770	\$12,050	2024
8 Oaks Inc	TN	\$333,043	Chief Executive Officer	\$24,000	\$26,899	2023
Park County Court Supervised	WY	\$332,427	Director	\$7,629	\$8,461	2024
Point Of Return Inc	SC	\$332,201	President	\$58,455	\$65,025	2023
2nd Chance Ministry Inc	FL	\$331,454	Director	\$25,000	\$25,042	2023
U-turn For Christ New Mexico	NM	\$331,246	Pastor	\$32,100	\$36,813	2023
Freedom House Ministries Inc	OR	\$329,121	Pres/exec Dir	\$78,915	\$75,900	2024
Love And Respect Community For Recovery And Wellness Inc	NC	\$365,288	Executive Director	\$69,712	\$74,601	2024
Darjune Foundation Inc	WI	\$324,627	President	\$17,380	\$18,799	2024
San Francisco Drug Users Union	CA	\$368,545	Executive Dir.	\$37,500	\$33,537	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 151 organizations. Compensation range \$1–\$244,779; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$346,497); for reference, expenses \$521,810 and assets \$2,448,650. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Amy Toner, 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	5 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	97 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	95 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 (Amy Toner) 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 151 similarly situated organizations (Same NTEE sector (F20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$151,169 is reasonable (approximately the 97th 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.