

Spotsylvania Education Foundation

Executive Director / CEO

EIN 541663109

VA · NTEE B94Z

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Susan Duhring, Executive Director / CEO** (\$5,049) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Susan Duhring — 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 (B94Z).

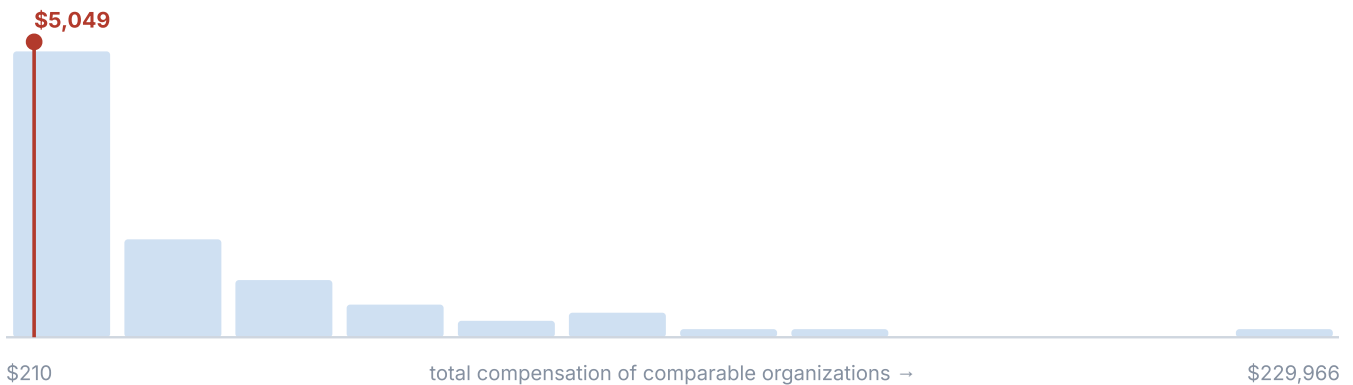
BUDGET Total revenue between \$12,758 and \$28,564 — 0.67x to 1.50x the subject's \$19,043 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography

→ **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,456	\$6,564	\$17,464	\$43,100	\$88,174	\$5,049
---------	---------	----------	----------	----------	---------



■ 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
Faribault Rotary Youth Services Inc	MN	\$19,024	President	\$6,400	\$6,198	2025
South Central Library System Foundation	WI	\$18,899	Secretary	\$32,631	\$35,295	2023
Dr J E Green Educational Trust	AL	\$18,849	Trustee	\$11,975	\$13,399	2023
The Joy School Endowment Fund	TX	\$19,241	School President/head	\$23,705	\$23,854	2024
Building Industry Association Of	OH	\$18,843	Executive Director	\$16,606	\$18,216	2023
Highland School Inc	WV	\$19,261	President	\$500	\$530	2025
The Ernest Becker Foundation	WA	\$18,459	Executive Director	\$14,900	\$13,816	2023
Tlbu Foundation Inc	NJ	\$18,289	Secretary/treasurer	\$30,000	\$26,250	2025
Mcgehee Mens Club Inc	AR	\$20,118	Secretary	\$10,984	\$12,420	2024
Readability Matters	CO	\$20,412	Chair	\$60,000	\$57,877	2024
The Foundation For Chabot-las Positas Community College District	CA	\$20,521	Treasurer	\$123,893	\$107,621	2024
Wise Earth School Of Ayurveda	NC	\$17,477	President	\$22,000	\$22,868	2024
Relife Initiatives Corporation	GA	\$20,705	Ceo	\$5,495	\$5,722	2023
Briercrest College And Seminary Usa	WA	\$20,749	Officer	\$99,132	\$91,921	2023
Mabel K Toops Scholarship Trus	IN	\$17,308	Truwstee	\$250	\$265	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Huntington Beach City School District	CA	\$16,902	President	\$11,027	\$9,579	2024
Alumnae Association Of The Lenox Hill	NY	\$21,224	President/editor Of Echo	\$10,000	\$9,359	2023
Sizer School Foundation Inc	MA	\$21,296	Board Memeber	\$6,749	\$6,281	2023
Norris Square Education Corporation	PA	\$21,499	Ceo-xiente	\$16,868	\$16,922	2024
Detroit Musicians Fund	MI	\$16,522	Chair	\$1,131	\$1,175	2024
The Professional Institute For	PA	\$21,644	Executive Director	\$35,000	\$36,149	2023
West Hills Christian School Foundation	OR	\$16,427	Director	\$6,981	\$6,714	2023
Reformation Seminary	AZ	\$16,407	Ceo	\$15,000	\$14,512	2024
Southern Association Of Colleges	GA	\$16,218	President	\$72,013	\$74,992	2023
American Schools Association Inc	NV	\$16,138	Chairman	\$42,000	\$41,259	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 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 66 organizations. Compensation range \$210–\$229,966; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$19,043); for reference, expenses \$39,956 and assets \$150,568. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Susan Duhring, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	30 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	17 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	15 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 (Susan Duhring) 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 66 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,049 is reasonable (approximately the 17th 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.