

National Association Of College

Executive Director / CEO

EIN 542010331

OH · NTEE B11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Matthew Portner, Executive Director / CEO** (\$18,379) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

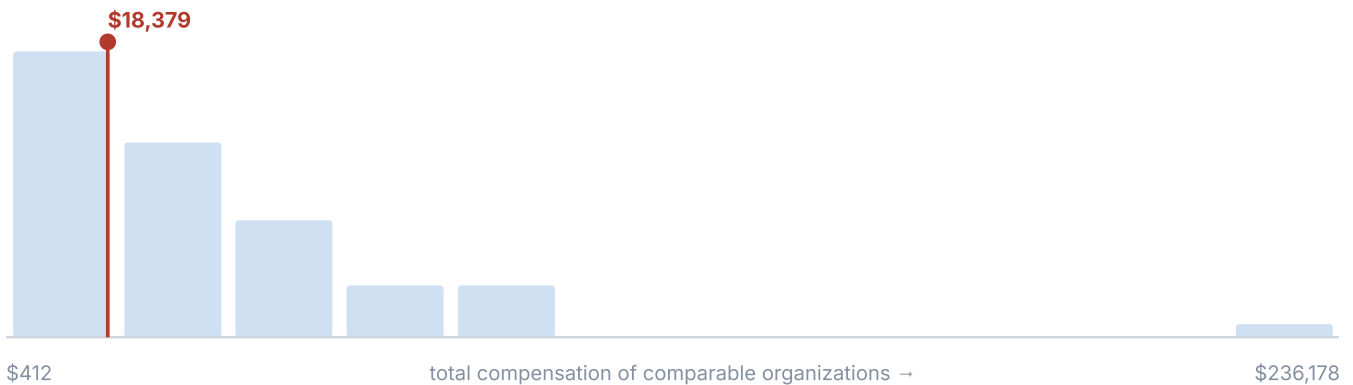
Benchmarked executive: Matthew Portner — reported title “SENIOR DIRECTOR OF FINANCE & ADMINISTRATION”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$69,678 and \$155,997 — 0.67x to 1.50x the subject's \$103,998 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

55 organizations qualified on sector, size, and geography → **55** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,102	\$12,972	\$26,910	\$41,734	\$70,939	\$18,379
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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
Michael J Connell Memorial Fund	CA	\$102,022	Co-trustee	\$49,000	\$39,948	2024
The Sumner G Rand Jr Foundation	FL	\$106,782	President	\$87,076	\$75,241	2025
Ghes Building Company	MN	\$107,956	Board Chair	\$5,654	\$5,431	2023
Oelc At Kennedy Qalich	NE	\$108,000	Educare Of Omaha Executive Director	\$15,345	\$15,583	2024
Timothy Christian Schools Foundation	IL	\$108,087	Secretary	\$39,775	\$38,010	2023
Pima County Library Foundation	AZ	\$108,956	Executive Director	\$65,291	\$61,037	2023
Iowa School For The Deaf Foundation	IA	\$98,158	President	\$28,502	\$29,465	2024
Peruna East Corporation	TX	\$97,750	President	\$85,562	\$80,809	2024
Simi Valley Education Foundation	CA	\$111,186	Executive Direc	\$33,075	\$26,965	2024
Strong Communities Realty Corporation	FL	\$96,654	President	\$36,104	\$32,968	2023
Patterson Park Public Charter	MD	\$111,386	Executive Director	\$7,600	\$6,906	2023
Ncssm Student & Constituent Support	NC	\$111,609	Executive Director	\$56,657	\$55,272	2024
Richland School District Two Education	SC	\$96,169	Executive Director	\$12,000	\$12,168	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Foundation For Compton Community College	CA	\$93,837	Member	\$97,654	\$79,615	2024
Clinton Public Schools Scholarship Enrichment Foundation Inc	MA	\$93,835	Treasurer (Ret)	\$900	\$786	2023
Swocc Qalibc	OR	\$92,701	President	\$51,185	\$44,879	2024
Greeneville City Schools Foundation	TN	\$90,963	Executive Di	\$34,500	\$34,239	2024
The Bearcat Touchdown Club Inc	GA	\$90,878	Secretary	\$5,000	\$4,747	2024
Liberty University Foundation	VA	\$118,139	Director/president	\$17,026	\$15,980	2023
Nsbr Facilities Inc	LA	\$88,000	President	\$28,073	\$29,186	2024
Fcps Foundation	CA	\$86,796	Chair	\$30,990	\$26,011	2023
Butler Foundation	IN	\$121,511	President	\$64,768	\$64,487	2024
Friends And Foundation	CA	\$122,000	Executive Dir.	\$50,764	\$42,609	2023
C F Kellogg Est M M Kellogg Unitrust	NY	\$123,733	Trustee	\$18,277	\$15,593	2024
Our House Community Investment	AR	\$126,049	Vice Chairman	\$11,199	\$11,885	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.

■ Sample, role match & sensitivity

PEER COUNT	55 organizations. Compensation range \$412–\$236,178; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$103,998); for reference, expenses \$114,830 and assets \$652,634.
ROLE MATCH	Matthew Portner, reported title " <i>SENIOR DIRECTOR OF FINANCE & ADMINISTRATION</i> ", 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	34 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	38 th
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	49 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 (Matthew Portner) 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 55 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,379 is reasonable (approximately the 38th 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.