

Academy Of Court-appointed Neutrals

Executive Director / CEO

EIN 562485259
 MN · NTEE I03
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Merril Hirsh, Executive Director / CEO** (\$157,219) against **every comparable organization** that fit the selection criteria — **542** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

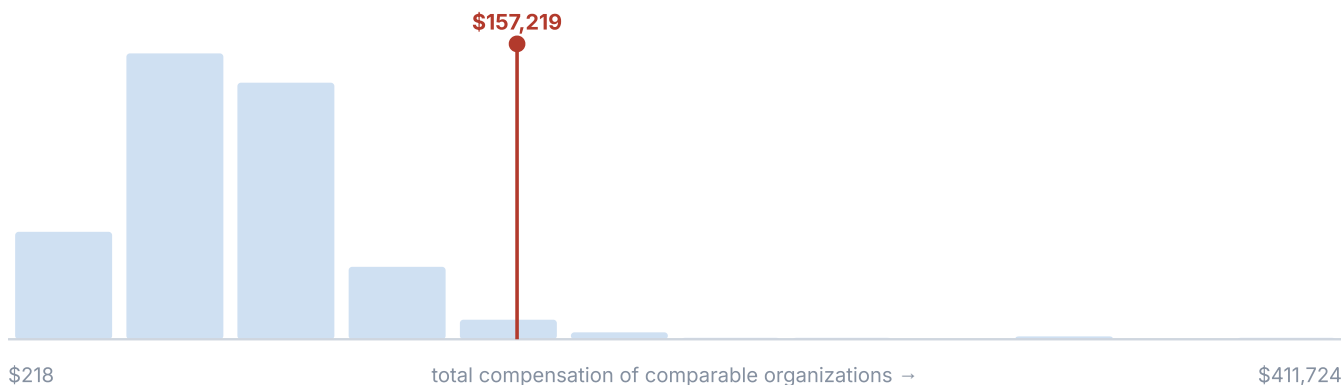
Benchmarked executive: Merrill Hirsh — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I03).
BUDGET	Total revenue between \$231,317 and \$517,875 — 0.67x to 1.50x the subject's \$345,250 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (I), nationwide + budget 0.67–1.5x revenue.

542 organizations qualified on sector, size, and geography → **542** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$27,655	\$47,737	\$67,550	\$88,921	\$111,182	\$157,219
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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 MN 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
Long Beach Bar Foundation	CA	\$345,136	Executive Direc	\$85,140	\$74,403	2024
Hillsborough County Bar Foundation	FL	\$344,948	Executive Di	\$120,289	\$117,740	2023
St Louis Mediation Project Inc	MO	\$344,806	President/treasurer	\$1,470	\$1,622	2023
Bethany Haven Inc	KY	\$344,379	Executive Director	\$52,648	\$55,768	2025
Youth Services Bureau Of	IN	\$346,570	Executive Di	\$54,159	\$59,509	2023
Ocmulgee Casa Inc	GA	\$343,822	Executive Director	\$72,000	\$73,266	2024
Trinity Restoration Ministries	TX	\$346,973	President/executive Director	\$27,000	\$28,141	2023
Arkansas Bar Foundation	AR	\$343,464	Executive Director	\$57,327	\$63,532	2025
The Gordon County Child Advocacy Center Inc	GA	\$347,310	Executive Director Fy2023	\$62,495	\$65,472	2023
Harrison County Lifelong Learning	IN	\$343,080	Executive Director	\$80,218	\$85,612	2024
In Our Backyard	OR	\$343,058	Executive Dir.	\$84,400	\$79,321	2024
The Alliance For A Safer Greater	MI	\$347,472	President	\$84,691	\$88,467	2024
The Free Root Operation Inc	IL	\$347,806	President	\$60,865	\$60,557	2024
Women Against Abuse Legal Center	PA	\$348,150	Executive Director & Presi	\$12,685	\$13,181	2023
Southwest Georgia Legal Self-help	GA	\$342,337	Executive Di	\$33,182	\$33,765	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hope Haven Of Hancock County Inc	MS	\$348,779	Board Member	\$2,473	\$2,870	2023
Randolph County Childrens Advocacy Center Inc	WV	\$350,000	Executive Director	\$61,685	\$65,850	2025
Legal Resource Center On Violence Against Women Inc	MD	\$340,335	Executive Director	\$117,620	\$108,418	2025
Tennessee Voices For Victims	TN	\$350,346	Secretary Co Founder	\$74,900	\$82,030	2023
Greater Dayton Volunteer Lawyers Project	OH	\$339,911	Executive Director	\$87,000	\$93,255	2024
Children's Safety Village Of Central	FL	\$339,777	Executive Director	\$88,899	\$84,518	2024
Northeastern Indiana Casa Inc	IN	\$350,955	Executive Di	\$25,881	\$27,621	2024
House Where Jesus Shines	TX	\$351,249	Director	\$42,000	\$42,519	2024
Ncircle Inc	KS	\$338,461	Executive Dir.	\$69,973	\$78,764	2023
Kansas City Metropolitan Bar Foundation	MO	\$338,228	Executive Director	\$32,059	\$34,364	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **542** organizations. Compensation range \$218–\$411,724; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$345,250); for reference, expenses \$333,844 and assets \$123,807.
ROLE MATCH	Merril Hirsh, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	98 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	98 th
All sources (D + E + F), adjusted	94 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 (Merril Hirsh) 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 542 similarly situated organizations (Same NTEE major group (I), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$157,219 is reasonable (approximately the 98th 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.