

Zimmerman Fund For Children

Executive Director / CEO

EIN 562523091

MD · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ruth Miller, Executive Director / CEO** (\$36,499) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69th** percentile of comparable organizations within the typical range

Benchmarked executive: Ruth Miller — reported title “PUBLIC DIRECTOR”, 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 (T30).

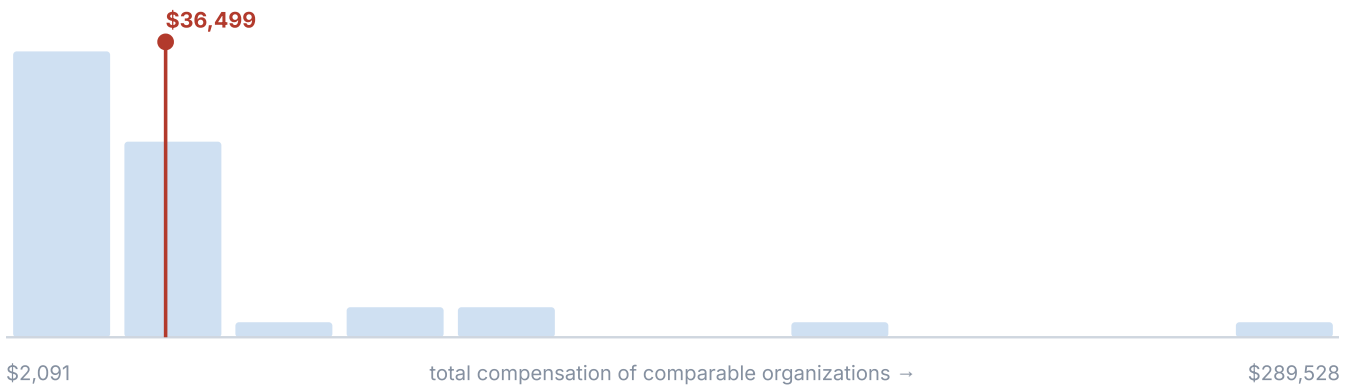
BUDGET Total revenue between \$38,275 and \$85,692 — 0.67x to 1.50x the subject's \$57,128 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

39 organizations qualified on sector, size, and geography

→ **39** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,191	\$11,315	\$26,047	\$40,503	\$98,349	\$36,499
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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
The American Foundation For Jewish Education Inc	NJ	\$58,048	President/ Ceo	\$30,497	\$29,125	2024
Sagerstrong Foundation Inc	GA	\$58,457	President	\$4,750	\$5,109	2024
Ptha Charities	PA	\$55,537	Executive Director/secretary	\$30,031	\$32,033	2024
Kay Trust Co Twin Lakes Baptist Church	CA	\$54,511	President	\$116,052	\$107,188	2024
Baton Rouge New Community Homes	LA	\$59,781	President/ceo	\$21,418	\$25,226	2024
Kids Against Hunger - Your Quad Cities	IA	\$54,173	President / Secretary	\$18,000	\$21,081	2024
Hospice Foundation Of Oklahoma	OK	\$53,633	Secretary	\$25,864	\$31,363	2023
Greater Pittsburgh Automobile Dealers	PA	\$61,170	Ceo	\$30,514	\$32,548	2024
Retired Boston Police Officers	MA	\$61,870	President	\$2,175	\$2,091	2024
Black Mountain Center Foundation	NC	\$62,954	Executive Director	\$10,245	\$11,323	2024
International Therapist Fund	MI	\$62,981	President	\$22,000	\$25,006	2023
Woodland Public Charity	MO	\$50,822	Program Manager	\$12,500	\$14,161	2024
Martha O'bryan Foundation Inc	TN	\$50,818	Ceo	\$20,575	\$23,817	2023
The Davidson County Education	NC	\$63,733	Admin. Direc	\$5,800	\$6,599	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lawrence C Sherman Family Foundation	OH	\$50,287	Treasurer Thru 6/29/23	\$40,331	\$47,040	2023
The Miss America Foundation Inc	NJ	\$50,215	Ceo	\$174,352	\$171,425	2023
Downtown South Bend Inc Foundation	IN	\$49,393	Exec Directo	\$13,631	\$15,376	2024
Together We Fight Cancer Inc	AZ	\$65,183	President	\$9,790	\$10,071	2024
Michigan Pharmacy Foundation	MI	\$65,583	Executive Director	\$84,582	\$96,139	2023
Gay Lesbian Bisexual Transgender Chamber	TX	\$69,044	President/ceo	\$10,385	\$11,112	2024
Civie And Earl Pertnoy Family	FL	\$45,067	Board Member	\$279,869	\$289,528	2023
John O Anthony	TX	\$44,310	Trustee	\$5,304	\$5,843	2023
Ccarc Foundation Inc	CT	\$43,262	Ceo	\$22,077	\$22,795	2023
Perlman Family Foundation Inc	NJ	\$41,826	Secretary And Treasurer	\$11,500	\$11,307	2023
Hudson Headwaters Health Foundation Inc	NY	\$40,105	Ceo Of Hhhn & Ex Officio	\$86,967	\$84,057	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 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 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 **39** organizations. Compensation range \$2,091–\$289,528; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$57,128); for reference, expenses \$257,059 and assets \$4,750,384. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Ruth Miller, reported title " <i>PUBLIC DIRECTOR</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	23 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	69 th
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	59 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 (Ruth Miller) 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 39 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$36,499 is reasonable (approximately the 69th 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.