

Scph Legacy Corporation

Executive Director / CEO

EIN 570314409
OH · NTEE X110
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Janice G Murphy Jan 24 To July 24, Executive Director / CEO** (\$36,750) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

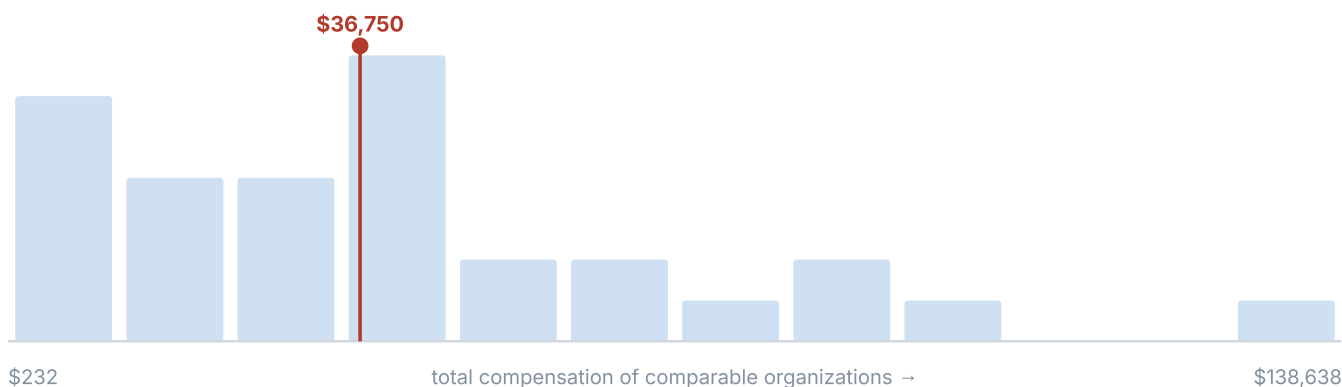
Benchmarked executive: Janice G Murphy Jan 24 To July 24 — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

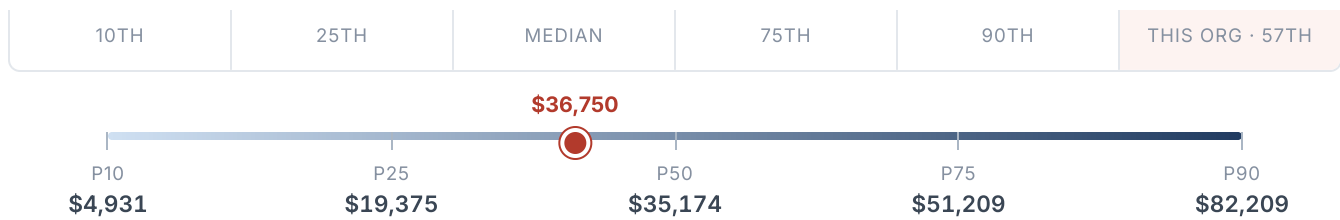
SECTOR	Organizations sharing the subject's NTEE classification (X110).
BUDGET	Total revenue between \$138,726 and \$310,582 — 0.67x to 1.50x the subject's \$207,055 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X11), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,931	\$19,375	\$35,174	\$51,209	\$82,209	\$36,750
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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
Mission First Alliance	TN	\$208,566	Executive Di	\$82,268	\$81,645	2024
Dental Community Fellowship	SC	\$209,226	Vice Preside	\$20,000	\$19,191	2025
Union Foundation	OH	\$203,499	Board Member	\$8,075	\$8,075	2024
Velvet Ashes Incorporated	PA	\$210,704	Executive Director	\$55,327	\$52,092	2024
Opovertwatch Inc	NY	\$198,953	Executive Directorboard Memb	\$42,000	\$36,891	2023
New Leaf Ministries Inc	ID	\$196,207	President	\$21,000	\$21,092	2024
Kgm Support Corporation	MI	\$195,025	President &	\$31,457	\$30,656	2024
First Response Ministry Inc	TX	\$220,694	Executive Director	\$43,946	\$42,730	2023
Cricket Alley Ministries	KS	\$190,966	Executive Di	\$35,000	\$35,700	2024
The Irving And Varda Rabin Foundation	CA	\$223,546	Assistant Treasurer (From 12/06/23)	\$50,736	\$41,364	2024
United Methodist Volunteers In Miss	AL	\$187,916	Exec. Dir.	\$85,573	\$87,284	2024
Presbyterian Church Camp And Conference Association	NC	\$228,342	Executive Director	\$69,103	\$69,405	2023
The Genesis Foundation	CO	\$182,458	Treasurer	\$27,230	\$24,652	2024
Milandila Community Missions Inc	PA	\$232,604	Director	\$73,810	\$71,548	2023
Minn-iowa Christian Broadcasting	MN	\$180,278	Executive Di	\$21,580	\$19,614	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Emmaus Center Inc	NY	\$234,723	Former Executive Director	\$162,500	\$138,638	2024
Gamboa Union Ministries	PA	\$170,755	V. Chairman/treasurer	\$3,600	\$3,489	2023
The Harriette And Ted Perlman Family	IL	\$154,571	Secretary	\$66,424	\$63,477	2023
Chapel Haven Endowment Inc	CT	\$262,002	President	\$262	\$232	2024
Thrive International Missions	CA	\$262,893	President	\$118,901	\$96,937	2024
Roadster Legacy	AZ	\$267,932	Director	\$4,735	\$4,427	2023
Copeland Family Supporting Organization	VA	\$144,179	Secretary	\$5,470	\$4,987	2024
Society Of St Vincent De Paul	LA	\$272,356	President & Ceo	\$18,559	\$19,295	2024
Central Jersey Institute Of Islamic Sciences Inc	NJ	\$275,662	President	\$41,660	\$35,118	2024
Matthew 620 Foundation	CO	\$281,289	Treasurer	\$27,230	\$24,652	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 30 organizations. Compensation range \$232–\$138,638; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$207,055); for reference, expenses \$22,150 and assets \$6,233,739. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Janice G Murphy Jan 24 To July 24, reported title "President", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	57 th
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 rd

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 (Janice G Murphy Jan 24 To July 24) 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 30 similarly situated organizations (Same NTEE sector (X11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,750 is reasonable (approximately the 57th 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.