

South Carolina Foundation For

Executive Director / CEO

EIN 570941342

SC · NTEE B99I

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Phibbs, Executive Director / CEO** (\$34,000) against **every comparable organization** that fit the selection criteria — **436** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

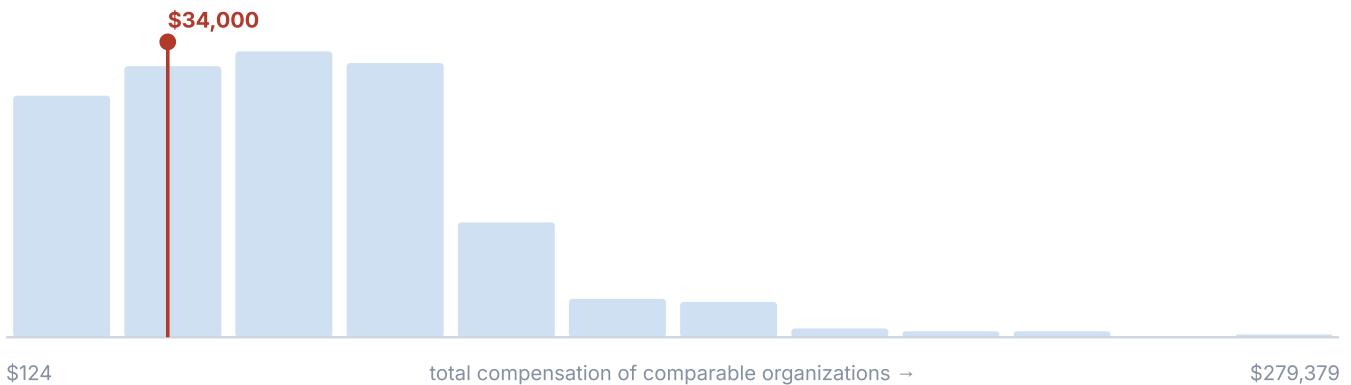
Benchmarked executive: Elizabeth Phibbs — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99I).
BUDGET	Total revenue between \$237,520 and \$531,762 — 0.67x to 1.50x the subject's \$354,508 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

436 organizations qualified on sector, size, and geography → **436** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,588	\$32,056	\$56,451	\$80,638	\$108,607	\$34,000
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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 SC 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 Texas Diversity Council	TX	\$354,062	Ceo	\$91,279	\$89,838	2024
Rome Institute Of Liberal Arts Inc	CA	\$354,988	President	\$127,532	\$108,352	2024
Natural Stone Foundation	OH	\$355,833	Executive Director	\$35,233	\$37,801	2023
Lyric Performing Arts Company Inc	TX	\$356,051	Director	\$56,250	\$56,998	2023
Quality Care Community Service Inc	VA	\$356,347	Supervisor	\$99,085	\$94,132	2024
C & C Kids After School Enrichment	WA	\$352,044	Ceo	\$38,500	\$34,917	2023
Louisiana Charter School Alliance	LA	\$351,754	Executive Director	\$71,480	\$77,443	2024
Manners Of The Heart Inc	LA	\$357,842	Chief Visionary Officer	\$60,000	\$65,006	2024
Ifees Inc	MD	\$358,493	Secretary	\$195,256	\$184,914	2023
Wild Horses Building Champions Inc	SD	\$358,584	Director	\$18,000	\$20,123	2023
Si Se Puede Schools	TX	\$350,000	Exec Directo	\$146,775	\$148,725	2023
Population We	TN	\$349,989	Executive Dir.	\$95,478	\$98,746	2024
Heartlight Center Inc	CO	\$359,354	Executive Dir.	\$91,975	\$89,337	2023
Scottsdale Leadership Inc	AZ	\$359,383	Executive Director	\$93,090	\$90,688	2023
Foundation For Mo County Free Libraries	CA	\$359,452	Executive Director	\$78,121	\$66,372	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
California Council On Teacher Education	CA	\$349,259	Secretarytreasurer	\$37,805	\$32,119	2024
The Knitting Guild Association	TX	\$349,095	Pres & Exec Dir	\$39,933	\$39,303	2024
Pivot Leadership Group	TX	\$360,303	Executive Director	\$95,940	\$94,425	2024
Council Of Public Liberal Arts Colleges	NC	\$360,337	Executive Director	\$40,148	\$40,816	2024
Maryland Pesticide Education	MD	\$361,636	Executive Di	\$80,000	\$75,763	2023
Classical Scholars Inc	NC	\$347,341	Executive Director, Teacher	\$46,105	\$46,872	2024
Open Storehouse Incorporated	FL	\$361,786	President	\$70,000	\$64,702	2024
Ohio Association For College	OH	\$361,788	Executive Ad	\$32,657	\$34,032	2024
Literacy Connections Hudson	NY	\$363,025	Executive Di	\$75,002	\$64,965	2025
Rural Aspirations Project	ME	\$363,803	Executive Director	\$83,428	\$84,624	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC cost of living and 2025 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 SC 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 **436** organizations. Compensation range \$124–\$279,379; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$354,508); for reference, expenses \$410,468 and assets \$4,392,561.
ROLE MATCH	Elizabeth Phibbs, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	26 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	97 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 (Elizabeth Phibbs) 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 436 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,000 is reasonable (approximately the 26th 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.