

South Carolina First Steps To

Executive Director / CEO

This analysis benchmarks the total compensation of **Darnell Byrd Mcpherson, Executive Director / CEO** (\$65,640) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

Benchmarked executive: Darnell Byrd Mcpherson — 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 (B012).

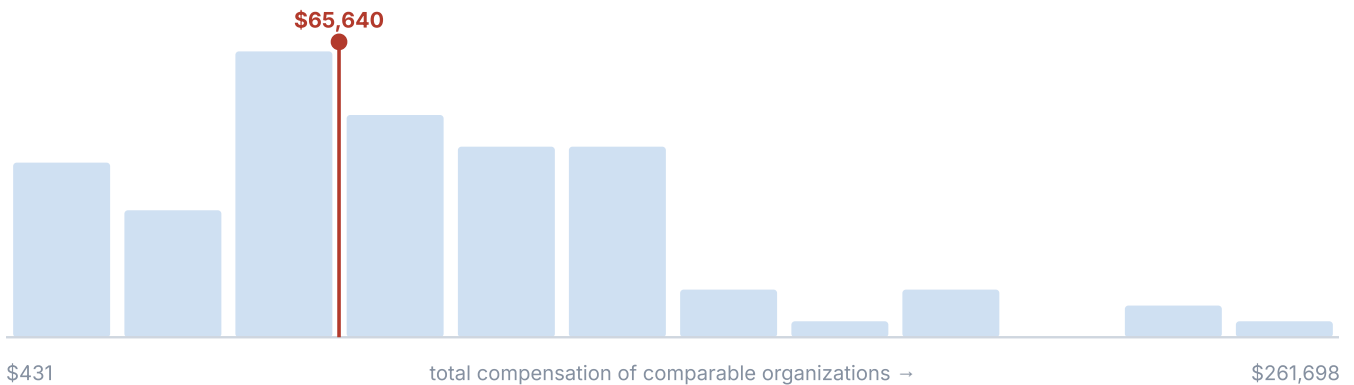
BUDGET Total revenue between \$322,622 and \$722,289 — 0.67x to 1.50x the subject's \$481,526 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B01), nationwide + budget 0.67–1.5x revenue.

85 organizations qualified on sector, size, and geography

→ **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,294	\$50,000	\$73,160	\$109,371	\$135,567	\$65,640
----------	----------	----------	-----------	-----------	----------



■ 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
Frontline Policy Council Inc	GA	\$482,966	President	\$62,790	\$60,517	2023
First Gen Scholars	CA	\$479,860	President/executive Direct	\$79,063	\$63,564	2024
Alabama Families For Great Schools	AL	\$483,980	Director	\$141,320	\$142,147	2024
Houghton Main Street Foundation	DC	\$477,847	Director	\$2,000	\$1,634	2024
Igg4ward Foundation	MA	\$486,105	Director	\$500	\$431	2023
Indigenous Peoples Power Project Inc	OR	\$486,668	Executive Dir.	\$78,023	\$69,453	2023
Special Books By Special Kids Inc	FL	\$490,493	Director	\$299,204	\$261,698	2024
Smart Start Of Pender County	NC	\$492,217	Executive Director	\$93,192	\$92,301	2023
Love Is Stronger Gv	OR	\$494,996	Executive Director	\$38,966	\$33,691	2024
Chowan Perquimans Smart Start Partnership	NC	\$463,807	Executive Director	\$83,873	\$80,688	2024
Mclain Association For Children	CA	\$462,202	Ceo	\$91,000	\$73,160	2024
Glep Education Fund	MI	\$503,191	Treasurer	\$16,790	\$16,612	2023
Greater Cincinnati Native American	OH	\$503,460	Executive Di	\$70,769	\$69,787	2024
Ne Steam Coalition	OR	\$459,582	Executive Di	\$265,556	\$229,606	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ri Women In The Trades	RI	\$508,775	President	\$11,499	\$10,266	2024
Smart Start Of Yadkin County Inc	NC	\$509,390	Executive Director	\$82,691	\$77,500	2025
The Kroussaw Foundation	DC	\$449,643	President & Ceo	\$66,349	\$52,811	2025
National Latino Farmers And Ranchers	DC	\$446,919	Chairman Of The Board	\$16,000	\$13,072	2024
One Aim Illinois	IL	\$517,792	Exective Director	\$91,750	\$83,982	2024
Choose Aerospace Inc	OK	\$443,443	Executive Director	\$110,344	\$113,126	2024
Collective Action For Education	RI	\$525,131	Director & Chief Executive Officer	\$20,000	\$17,855	2024
For This Time Ministries	MI	\$525,752	Executive Director	\$118,329	\$113,714	2024
Ammud The Joc Torah Academy Inc	NY	\$525,911	Executive Director	\$131,105	\$110,302	2024
Scotland County Partnership For	NC	\$436,229	Exe.director	\$96,611	\$95,687	2023
Bladen Smart Start-a Partnership For Children Inc	NC	\$529,947	Interim Executive Director (Feb 2024 To Jun 2025)	\$64,950	\$60,872	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC cost of living and 2023 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	85 organizations. Compensation range \$431–\$261,698; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$481,526); for reference, expenses \$514,838 and assets \$78,687.
ROLE MATCH	Darnell Byrd Mcpherson, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	44 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	46 th
All sources (D + E + F), adjusted	40 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 (Darnell Byrd Mcpherson) 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 85 similarly situated organizations (Same NTEE sector (B01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,640 is reasonable (approximately the 44th 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.