

South Carolina First Steps To

Executive Director / CEO

EIN 571097863
 SC · NTEE B012
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Buckner Amity, Executive Director / CEO** (\$48,125) against **every comparable organization** that fit the selection criteria — **83** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

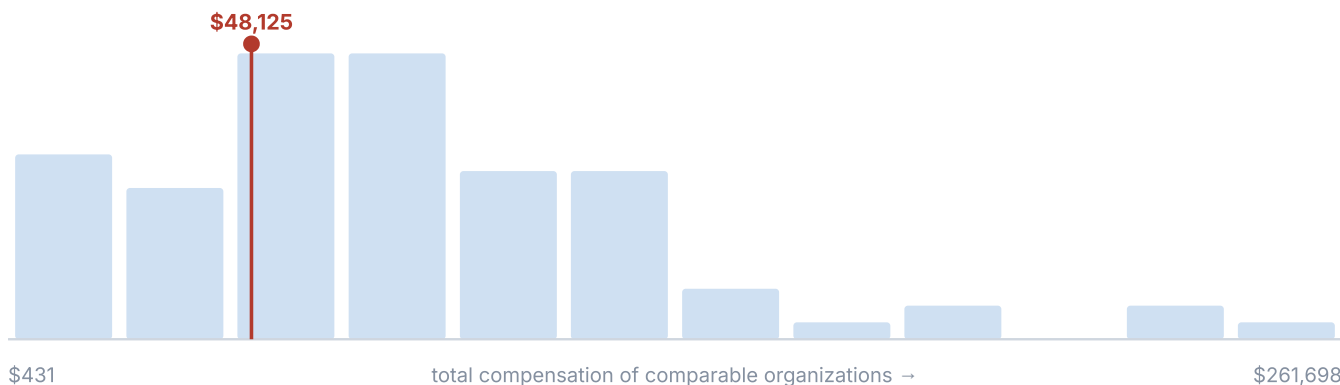
Benchmarked executive: Buckner Amity — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B012).
BUDGET	Total revenue between \$283,954 and \$635,718 — 0.67x to 1.50x the subject's \$423,812 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B01), nationwide + budget 0.67–1.5x revenue.

83 organizations qualified on sector, size, and geography → **83** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,854	\$48,881	\$71,612	\$99,705	\$129,133	\$48,125
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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
Alabama Justice Initiative	AL	\$422,395	Board President/ Executive	\$126,617	\$131,119	2023
District Of Columbia Association For The	DC	\$428,548	Exec. Dir. (From 6/2024-12/2024)	\$68,269	\$55,777	2024
Nashville Propel Parent Institute Inc	TN	\$417,900	Executive Director	\$106,347	\$104,078	2024
Be Loud Studios	LA	\$417,018	Executive Dir.	\$70,000	\$71,765	2024
Paltrek Inc	NY	\$416,989	Director	\$11,485	\$9,948	2023
Biomimicry For Social Innovation	NM	\$432,266	Executive Director	\$36,546	\$37,678	2023
Substance Abuse Program Administrators Association	FL	\$432,486	Executive Director	\$110,446	\$96,601	2024
Scotland County Partnership For	NC	\$436,229	Exe.director	\$96,611	\$95,687	2023
South Carolina First Steps	SC	\$406,282	Executive Di	\$57,503	\$57,503	2023
Choose Aerospace Inc	OK	\$443,443	Executive Director	\$110,344	\$113,126	2024
National Latino Farmers And Ranchers	DC	\$446,919	Chairman Of The Board	\$16,000	\$13,072	2024
The Kroussaw Foundation	DC	\$449,643	President & Ceo	\$66,349	\$52,811	2025
Empower 8 Inc	CA	\$391,749	Executive Dir.	\$89,073	\$71,612	2024
Readmontana	MT	\$388,525	Executive Dir.	\$80,400	\$80,690	2024
Ne Steam Coalition	OR	\$459,582	Executive Di	\$265,556	\$229,606	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mclain Association For Children	CA	\$462,202	Ceo	\$91,000	\$73,160	2024
Chowan Perquimans Smart Start Partnership	NC	\$463,807	Executive Director	\$83,873	\$80,688	2024
Trans Women In Need Of Services Inc	FL	\$380,202	Executive Director	\$116,875	\$102,225	2024
Turn The Page Stl	MO	\$378,952	Executive Director	\$80,545	\$79,427	2024
The Uprise Collective	OR	\$375,361	Executive Dir.	\$91,106	\$78,772	2024
Vip Consortium Inc	GA	\$373,476	Executive Director	\$6,000	\$5,617	2024
Idaho Family Policy Center Inc	ID	\$372,895	President	\$118,850	\$121,191	2023
Houghton Main Street Foundation	DC	\$477,847	Director	\$2,000	\$1,634	2024
First Gen Scholars	CA	\$479,860	President/executive Direct	\$79,063	\$63,564	2024
Maryland Family Institute	MD	\$367,020	President	\$37,500	\$33,606	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 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 **83** organizations. Compensation range \$431–\$261,698; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$423,812); for reference, expenses \$418,401 and assets \$180,819.

ROLE MATCH	Buckner Amity, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	24 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	24 th
All sources (D + E + F), adjusted	24 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 (Buckner Amity) 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 83 similarly situated organizations (Same NTEE sector (B01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,125 is reasonable (approximately the 24th 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.