

South Carolina First Steps To

Executive Director / CEO

EIN 571097999
 SC · NTEE B012
 FY ending 2023-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **Patricia Hall, Executive Director / CEO** (\$57,083) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

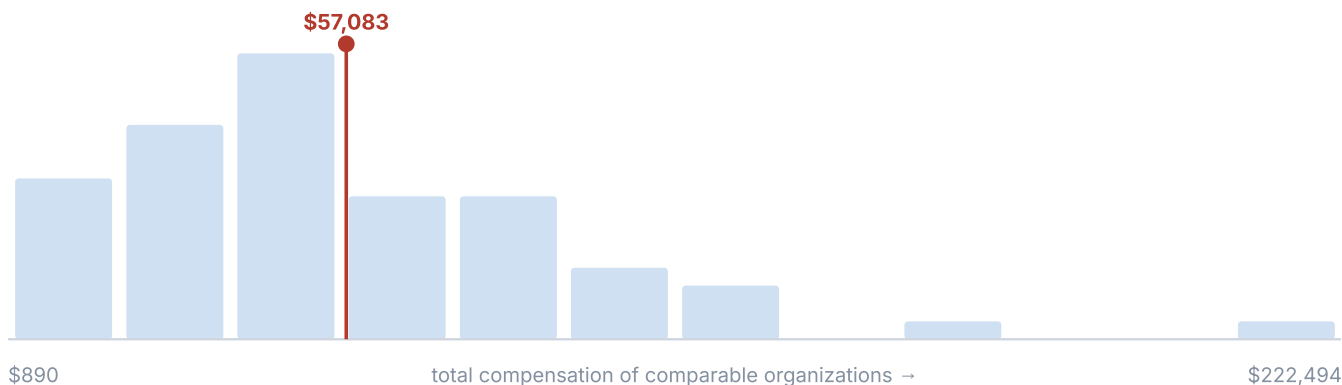
Benchmarked executive: Patricia Hall — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B012).
BUDGET	Total revenue between \$148,480 and \$332,418 — 0.67x to 1.50x the subject's \$221,612 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B01), nationwide + budget 0.67–1.5x revenue.

62 organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,291	\$27,236	\$48,881	\$76,734	\$97,102	\$57,083
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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 American Lyceum	VA	\$218,680	President	\$167,115	\$154,669	2023
Law And Public Safety Education	GA	\$217,301	Treasurer	\$95,233	\$91,786	2023
Es Of Choice	GA	\$216,046	Director	\$950	\$890	2024
Maine Donor Alliance Fund	ME	\$215,743	Executive Director	\$35,000	\$33,594	2023
South Carolina First Steps To	SC	\$227,937	Ed Through 4	\$61,759	\$61,759	2023
Folk Education Services	WA	\$229,297	Director	\$21,125	\$17,609	2024
South Carolina First Steps To	SC	\$211,612	Executive Di	\$62,000	\$62,000	2023
Frontline Policy Action Inc	GA	\$209,827	President	\$31,106	\$29,980	2023
Escucha Mi Voz Iowa	IA	\$234,190	Co-director	\$49,979	\$50,950	2024
Iowa Association Of Christian Schools	IA	\$205,486	Executive Director	\$60,000	\$59,589	2025
Bli Learning Labs Incorporated	FL	\$205,474	Executive Director	\$44,978	\$38,325	2025
Pde Action	VA	\$205,000	Executive Director	\$8,876	\$7,979	2024
South Carolina First Steps To	SC	\$240,260	Executive Di	\$21,173	\$21,173	2023
Indiana Urban Schools Assoc li Inc	IN	\$201,525	Executive Director	\$95,750	\$94,012	2024
Minnesota Leadership Council On Aging	MN	\$242,300	President	\$88,000	\$78,871	2025
Cyber Texas Foundation Inc	TX	\$243,071	Executive Director/secretary	\$20,323	\$18,928	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Davidsonians For Freedom Of Thought And Discourse	SC	\$243,390	Executive Director	\$80,937	\$80,937	2023
Kentucky Financial Empowerment	KY	\$198,771	Executive Director	\$95,000	\$97,834	2023
Local Learningthe National Network For Folk Arts In Education	NY	\$245,447	Executive Director	\$50,496	\$43,738	2023
South Carolina First Steps To	SC	\$246,903	Executive Di	\$45,893	\$45,893	2023
South Carolina First Steps	SC	\$247,364	Executive Di	\$44,313	\$44,313	2023
Washington Student Association	WA	\$248,411	Executive Director	\$60,000	\$51,492	2023
Washington Ethnic Studies Now	WA	\$249,502	Executive Director	\$150,000	\$125,036	2024
Northstar Tutoring	DC	\$251,101	Executive Director	\$119,167	\$97,362	2024
Heart Sense Corporation	LA	\$253,733	President	\$113,968	\$116,841	2024

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	62 organizations. Compensation range \$890–\$222,494; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$221,612); for reference, expenses \$220,747 and assets \$86,270.
ROLE MATCH	Patricia Hall, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	60 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	53 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 (Patricia Hall) 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 10, 2026, comparing compensation against 62 similarly situated organizations (Same NTEE sector (B01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,083 is reasonable (approximately the 60th 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 10, 2026.