

South Carolina First Steps To

Executive Director / CEO

EIN 571098006
 SC · NTEE B122
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Shirleen Lewis, Executive Director / CEO** (\$75,960) against **every comparable organization** that fit the selection criteria — **84** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

Benchmarked executive: Shirleen Lewis — 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 (B122).

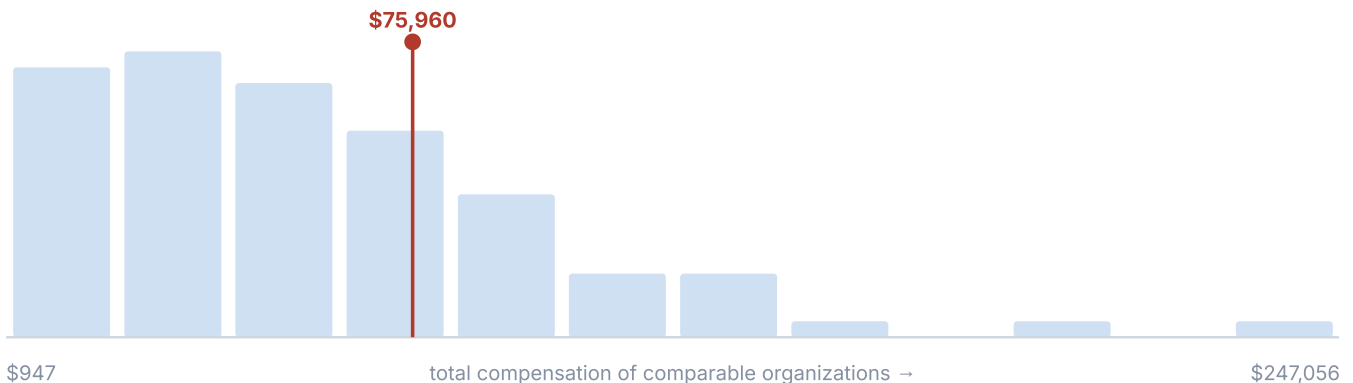
BUDGET Total revenue between \$304,582 and \$681,900 — 0.67x to 1.50x the subject's \$454,600 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

84 organizations qualified on sector, size, and geography

→ **84** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,072	\$27,730	\$50,071	\$81,231	\$113,900	\$75,960
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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
Our Grounds Inc	FL	\$454,334	Executive Director And Occupational Therapist	\$83,077	\$72,664	2024
Philadelphia Middle College Foundation	PA	\$455,182	Director	\$40,000	\$37,139	2024
Three Oclock Project	LA	\$455,968	Executive Di	\$85,000	\$89,717	2023
United World Schools Usa Inc	NJ	\$457,065	Executive Director	\$150,000	\$124,692	2024
Wakiya Foundation Inc	VA	\$450,050	President	\$27,500	\$26,495	2022
Friends Of Woodstock School Inc	WA	\$459,722	Administrative Manager	\$58,667	\$50,348	2023
Developmental Educational Services	PA	\$449,301	Executive Director	\$10,528	\$9,775	2024
Saint Sebastian Project Inc	CA	\$447,196	Executive Director	\$27,000	\$21,707	2024
Vbr Research And Education	VT	\$445,559	Ed Vt Talent Pipeline	\$41,981	\$39,342	2024
Quincy Catholic Elementary Schools	IL	\$443,476	Executive Di	\$72,800	\$66,636	2024
Friends Of Israel Sci-tech Schools	NY	\$472,876	Executive Di	\$69,659	\$60,337	2023
Colorado School Finance Project Inc	CO	\$434,220	Executive Director	\$128,414	\$111,688	2025
Fillmore Community Auction	MN	\$432,357	President	\$1,000	\$947	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Partnership Plan For Stillwater	MN	\$430,355	Executive Di	\$38,978	\$35,859	2024
Corporate Tax Foundation	AZ	\$482,198	President	\$23,416	\$20,967	2024
Rising Act Films Inc	GA	\$426,726	President	\$104,000	\$97,360	2024
Honored Foundation	DC	\$424,358	Executive Director - Term End 10/2024	\$140,569	\$114,848	2024
Edina Give And Go	MN	\$421,928	Executive Di	\$52,050	\$46,651	2025
District 51 Foundation	CO	\$418,802	Executive Di	\$20,558	\$18,896	2023
Philadelphia Robotics Coalition Inc	PA	\$418,401	Executive Director	\$80,000	\$74,278	2024
12tribe Films Foundation	NY	\$418,314	Board Member	\$13,771	\$11,586	2024
Cuny School Of Labor And Urban Studies	NY	\$412,275	Executive Director (To Dec '23)	\$38,553	\$32,436	2024
Helena Education Foundation	MT	\$407,493	Executive Director	\$80,640	\$83,322	2023
Independent Schools Corporate Tax Fnd	AZ	\$504,812	President	\$21,407	\$19,168	2024
Southeast Community Foundation	CA	\$506,443	Ceo	\$92,500	\$76,563	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	84 organizations. Compensation range \$947–\$247,056; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$454,600); for reference, expenses \$448,091 and assets \$52,759.
ROLE MATCH	Shirleen Lewis, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	19 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	68 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	45 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 (Shirleen Lewis) 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 84 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,960 is reasonable (approximately the 68th 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.