

# Guardianship & Trusts Corporation

Executive Director / CEO

EIN 581454706  
 TN · NTEE P8XZ  
 FY ending 2023-06-30  
 June 13, 2026

This analysis benchmarks the total compensation of **Dora Mitchell, Executive Director / CEO** (\$100,145) against the **2000** closest of **3,898** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Dora Mitchell — reported title “EXEC DIR/SEC”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P8XZ).
BUDGET	Total revenue between \$322,407 and \$721,807 — 0.67x to 1.50x the subject's \$481,205 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

**3,898** organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



\$17,791	\$38,846	\$57,686	\$77,455	\$100,131	<b>\$100,145</b>
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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 TN 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
<a href="#">Salama Urban Ministries Inc</a>	TN	\$481,213	Executive Director	\$93,642	<b>\$93,642</b>	2023
<a href="#">Fathers Table Mission</a>	CA	\$481,194	Secretary	\$48,000	<b>\$39,432</b>	2023
<a href="#">Mission To El Salvador</a>	PA	\$481,233	Executive Di	\$42,334	<b>\$39,010</b>	2024
<a href="#">Emages Inc</a>	IL	\$481,167	Board Member	\$60,000	<b>\$54,508</b>	2024
<a href="#">Cope Foundation Inc</a>	NY	\$481,290	Executive Director	\$95,051	<b>\$79,368</b>	2024
<a href="#">Maryland Casa Association Inc</a>	MD	\$481,291	Executive Director	\$100,087	<b>\$89,020</b>	2023
<a href="#">C &amp; L A Support Service Inc</a>	FL	\$481,042	Executive Director	\$57,700	<b>\$48,797</b>	2025
<a href="#">Our Home Inc</a>	OH	\$481,400	Director	\$59,162	<b>\$59,613</b>	2023
<a href="#">Irish Immigration Pastoral Center</a>	CA	\$481,410	President	\$49,332	<b>\$39,363</b>	2024
<a href="#">Season Of Justice Corporation</a>	IN	\$480,919	Executive Director (Jan - Jul)	\$66,278	<b>\$64,585</b>	2024
<a href="#">Tearfund Usa Inc</a>	MD	\$481,512	Executive Officer	\$120,115	<b>\$101,094</b>	2025
<a href="#">Interstate Shellfish Sanitation</a>	VA	\$480,764	Executive Di	\$152,203	<b>\$135,798</b>	2024
<a href="#">Stone-hayes Center For Independent Living</a>	IL	\$480,688	Executive Director	\$57,636	<b>\$52,359</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Hopewell Heights Counseling Inc</a>	KY	\$480,643	President	\$113,077	<b>\$115,576</b>	2023
<a href="#">Dysart Community Center</a>	AZ	\$480,569	Executive Director	\$68,250	<b>\$62,444</b>	2023
<a href="#">Families For Families</a>	NJ	\$480,510	Executive Director	\$50,000	<b>\$42,470</b>	2023
<a href="#">Kennett Area Senior Center Inc</a>	PA	\$481,912	Executive Di	\$80,000	<b>\$71,820</b>	2025
<a href="#">Bridge The Gap Foundation</a>	TX	\$482,065	Ceo	\$32,000	<b>\$29,579</b>	2024
<a href="#">Waiting Under The Willow Foundation</a>	TX	\$480,244	Founder/treasurer/executive Director	\$15,475	<b>\$14,304</b>	2024
<a href="#">Southern Ohio Area Task Force On</a>	OH	\$480,087	Executive Director	\$77,302	<b>\$75,657</b>	2024
<a href="#">Pennsylvania Head Start Association</a>	PA	\$480,077	Executive Di	\$97,728	<b>\$90,056</b>	2024
<a href="#">For The Need Foundation</a>	CA	\$480,016	Executive Director	\$146,474	<b>\$120,327</b>	2023
<a href="#">Common Ground Outdoor Adventures</a>	UT	\$482,486	Executive Director	\$125,097	<b>\$115,261</b>	2025
<a href="#">Hope Loves Company Inc</a>	NJ	\$479,920	Executive Dir.	\$21,154	<b>\$17,968</b>	2023
<a href="#">Perry Human Services</a>	PA	\$482,573	Executive D	\$57,367	<b>\$51,501</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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](https://peerbasis.org/methodology).

### ● Sample, role match & sensitivity

PEER COUNT	2000 organizations. Compensation range \$239–\$405,312; filing years 2020–2025.
SIZE BASIS	Matched on total revenue (\$481,205); for reference, expenses \$349,881 and assets \$836,598.
ROLE MATCH	Dora Mitchell, reported title "EXEC DIR/SEC", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	121 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	55 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	90 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	86 <sup>th</sup>
Reportable pay only (column D), adjusted	91 <sup>st</sup>
All sources (D + E + F), adjusted	85 <sup>th</sup>

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 (Dora Mitchell) 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 13, 2026,

comparing compensation against 2000 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$100,145 is reasonable (approximately the 90<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 13, 2026.