

Refuge Of Light

Executive Director / CEO

EIN 611623798

TX · NTEE I73

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Norma Mullican, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **374** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

Benchmarked executive: Norma Mullican — reported title “EXECUTIVE DIREC”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I73).
BUDGET	Total revenue between \$147,847 and \$331,002 — 0.67x to 1.50x the subject's \$220,668 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (I), nationwide + budget 0.67–1.5x revenue.

374 organizations qualified on sector, size, and geography → **374** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,409	\$37,244	\$55,919	\$76,143	\$97,006	\$45,000
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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 TX 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
Legal Services Clinic Of The Puerto Rican Community Inc	FL	\$220,815	President	\$39,000	\$37,708	2023
Arm Arm Inc	VA	\$220,977	President	\$70,000	\$69,563	2023
The Help	MO	\$220,300	President	\$97,812	\$103,566	2024
The Rise Partnership Inc	NY	\$220,000	Director/president	\$68,554	\$63,757	2023
Center For Alternative Dispute Resolutio	MD	\$219,992	President & Ceo	\$14,400	\$13,856	2023
Bennington County Association Against	VT	\$221,558	Executive Dir.	\$59,660	\$58,483	2025
4 The Children	CO	\$219,757	Executive Director	\$57,589	\$56,834	2023
Florida Justice Center Inc	FL	\$221,688	Executive Director	\$50,401	\$47,333	2024
Canadian County Casa Inc	OK	\$221,936	Exec Director	\$67,667	\$72,568	2025
Childrens Advocacy Center Of Guernsey County	OH	\$222,174	Director	\$50,130	\$54,647	2023
Heartland Casa	NE	\$222,415	Executive Di	\$47,000	\$49,233	2025
Georgia Conflict Center Inc	GA	\$218,862	Employee-ceo	\$55,000	\$55,284	2024
Casa Of Houston County Inc	GA	\$218,780	Executive Di	\$79,590	\$82,365	2023
Metro Milwaukee Mediation Services Inc	WI	\$218,745	Executive Director/president	\$80,328	\$86,343	2023
Star 6 Foundation	CA	\$218,651	President	\$163,707	\$141,317	2024
On My Grind Reentry Services Inc	CA	\$218,608	President & Ceo	\$7,360	\$6,541	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Texas District & County Attorneys	TX	\$218,562	Executive Di	\$29,444	\$29,444	2024
Haiti Prison And Rehabilitation Ministry	TX	\$218,379	Chairman	\$9,150	\$9,150	2024
Connecticut Center For Nonviolence	CT	\$223,380	Executive Dir.	\$69,998	\$67,549	2023
Apoyo Legal Migrante Asociado	CA	\$223,565	President	\$41,798	\$37,147	2023
Kim Logan Communications	MI	\$224,139	President	\$24,000	\$24,764	2024
Oklahoma Agriculture Mediation Program	OK	\$217,000	Executive Dir.	\$103,544	\$113,980	2024
Redirections Of Rockingham County	NC	\$216,870	Executive Director	\$37,000	\$39,348	2023
Oregon Executive Development	OR	\$216,668	Executive Di	\$33,720	\$31,305	2024
Community Mediation Of St Marys County Inc	MD	\$216,436	Director	\$72,545	\$66,054	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2024 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 TX 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 374 organizations. Compensation range \$10–\$406,703; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$220,668); for reference, expenses \$294,172 and assets \$504,465.

ROLE MATCH	Norma Mullican, reported title " <i>EXECUTIVE DIREC</i> ", 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	10 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	33 rd
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	34 th
All sources (D + E + F), adjusted	29 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 (Norma Mullican) 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 374 similarly situated organizations (Same NTEE major group (I), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 33rd 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.