

Sertoma International Nashville

Executive Director / CEO

EIN 620509662

TN · NTEE T30

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Beth Harmon, Executive Director / CEO** (\$25,000) against **every comparable organization** that fit the selection criteria — **147** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

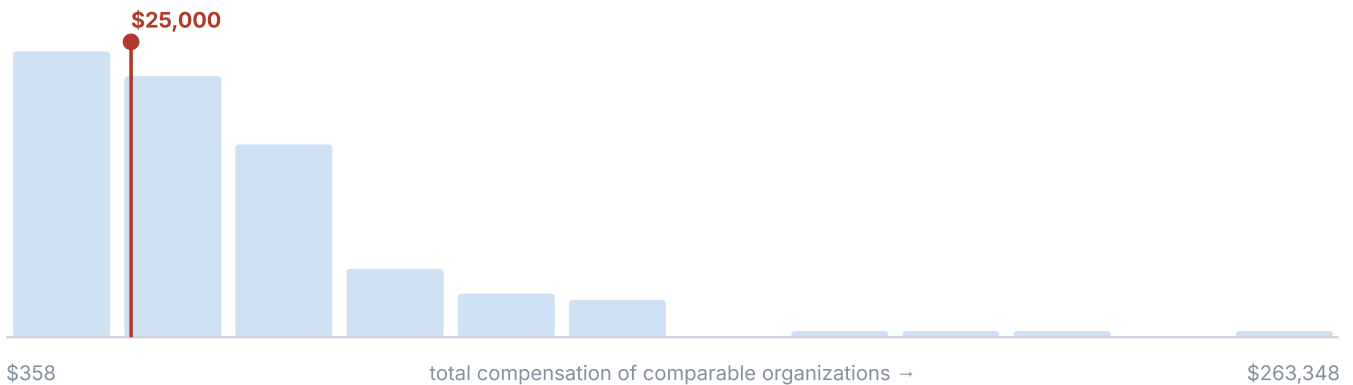
Benchmarked executive: Beth Harmon — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$111,926 and \$250,581 — 0.67x to 1.50x the subject's \$167,054 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

147 organizations qualified on sector, size, and geography → **147** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,400	\$17,724	\$35,796	\$57,813	\$92,910	\$25,000
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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 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
Oberry Center Foundation Inc	NC	\$167,433	Executive Director	\$55,635	\$56,136	2024
Rotary Club Of The Villages Foundation Inc	FL	\$166,275	Treasurer	\$1,200	\$1,072	2025
Wallace County Foundation	KS	\$168,299	Chairperson	\$5,088	\$5,368	2024
Oak Hills Memorial Foundation Inc	MN	\$165,636	Administrator	\$31,555	\$30,448	2024
Berkeley College Foundation	NJ	\$164,413	Executive Director	\$43,966	\$37,345	2025
The Above And Beyond Foundation	IL	\$164,349	Treasurer	\$1,590	\$1,526	2024
Royal Promise	MN	\$163,641	President	\$3,000	\$2,894	2024
Women In Charge	MO	\$163,296	Co-executive Director	\$9,756	\$10,090	2024
Canoeing For Kids	SC	\$162,581	Exexecutive Dir	\$31,500	\$32,090	2024
The Professional Peace Officers Star And	CA	\$171,548	President	\$2,490	\$2,100	2024
Torch Foundation	CA	\$162,480	President & Ceo	\$151,000	\$131,088	2023
Roswell Sertoma Club Inc	NM	\$160,632	Secretary	\$5,008	\$5,260	2024
Texas Christian Foundation	TX	\$173,694	Relationship Manager	\$103,507	\$101,109	2024
David & Ruth Moskowitz Family Charitable	OH	\$160,207	Trustee	\$54,292	\$57,813	2023
The Mascarenas Foundation	TX	\$160,200	Vice President	\$25,500	\$24,909	2024
Nwa Challenge For Hope Inc	AR	\$158,642	Executive Director	\$28,000	\$31,642	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Curing Retinal Blindness	OH	\$158,539	Ceo	\$49,332	\$52,531	2023
Steps Together A Nj Non Profit	NJ	\$175,905	Executive Director	\$15,400	\$13,823	2023
The Murdock Fund	MA	\$175,959	Treasurer	\$1,500	\$1,317	2024
Deron Cherry Charitable Foundation	MO	\$176,208	Executive Dir.	\$30,000	\$31,029	2024
Rogers Public Library Foundation	AR	\$178,304	Executive Director	\$44,000	\$48,297	2024
Chase Brexton Realty Inc	MD	\$155,000	Vice President	\$82,902	\$75,685	2024
Hope's In Nfp	IL	\$154,887	Director	\$56,249	\$54,001	2024
The Alex Fund Inc	NY	\$179,799	President	\$8,333	\$7,353	2024
Jewish Foundation For Group Homes	MD	\$152,614	Makom's Ceo	\$49,503	\$45,194	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2025 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.

■ Sample, role match & sensitivity

PEER COUNT 147 organizations. Compensation range \$358–\$263,348; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$167,054); for reference, expenses \$1,566,405 and assets \$739,351. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Beth Harmon, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	45 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	37 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	55 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 (Beth Harmon) 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 147 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,000 is reasonable (approximately the 37th 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.