

# Northland Ministerial Association

Executive Director / CEO

EIN 621237499

TN · NTEE P29

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Troy Russell, Executive Director / CEO** (\$55,600) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Troy Russell — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (P29).

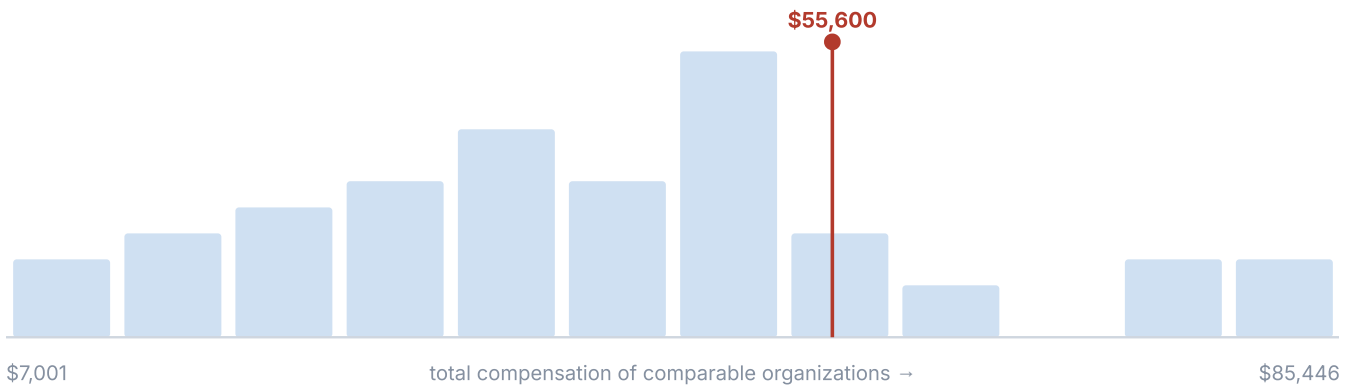
**BUDGET** Total revenue between \$268,399 and \$600,895 — 0.67x to 1.50x the subject's \$400,597 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P29), nationwide + budget 0.67–1.5x revenue.

**55** organizations qualified on sector, size, and geography

→ **55** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,788	\$28,743	\$41,364	\$50,682	\$69,853	\$55,600
----------	----------	----------	----------	----------	----------



## ● 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="#">Second Chances Thrift Inc</a>	OK	\$400,699	Director	\$62,250	<b>\$65,211</b>	2024
<a href="#">Troost Thrift Store Inc</a>	MO	\$402,310	President	\$12,490	<b>\$12,585</b>	2024
<a href="#">Et Cetera Shop Nfp</a>	IL	\$398,741	Executive Director	\$51,488	<b>\$49,579</b>	2023
<a href="#">Ruths House Inc</a>	MA	\$404,034	Executive Dir.	\$48,385	<b>\$41,364</b>	2024
<a href="#">Lucky Dog Thrift Store</a>	ID	\$396,778	Executive Dir.	\$49,708	<b>\$50,306</b>	2024
<a href="#">Manna For Life Ministries Inc</a>	WI	\$392,153	Chairman	\$7,046	<b>\$7,001</b>	2024
<a href="#">Shadow Box Nfp</a>	IL	\$411,548	President	\$54,590	<b>\$51,057</b>	2024
<a href="#">Greenlife United Inc</a>	PA	\$383,339	President &	\$20,763	<b>\$19,698</b>	2024
<a href="#">Hope 4 Kids Inc</a>	FL	\$423,822	President	\$46,154	<b>\$42,467</b>	2023
<a href="#">St John's Christian Charity &amp;</a>	MI	\$423,826	President/tr	\$85,100	<b>\$83,564</b>	2024
<a href="#">Fort Myer Thrift Shop</a>	VA	\$424,301	Bookkeeper	\$21,665	<b>\$19,388</b>	2025
<a href="#">North Texas Charities</a>	TX	\$425,180	Store Manager	\$74,077	<b>\$72,577</b>	2023
<a href="#">A Lot Of Good</a>	CA	\$427,768	President	\$96,326	<b>\$81,468</b>	2023
<a href="#">Worn Again Too Inc</a>	IL	\$365,304	Executive Director	\$52,901	<b>\$49,478</b>	2024
<a href="#">New2you A Green Store</a>	VA	\$364,171	President	\$30,678	<b>\$28,180</b>	2024
<a href="#">Wellston Center</a>	MO	\$363,600	Director	\$33,871	<b>\$34,129</b>	2024
<a href="#">Desert Best Friends Closet</a>	CA	\$363,160	Executive Director	\$73,000	<b>\$58,423</b>	2025
<a href="#">Willing Partners Inc</a>	VA	\$362,214	Executive Di	\$30,808	<b>\$29,135</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Master's Touch Of Sneads Ferry li Inc</a>	NC	\$358,528	Manager	\$36,546	<b>\$36,985</b>	2023
<a href="#">Garner Area Ministries Inc</a>	NC	\$352,118	Director	\$20,612	<b>\$20,262</b>	2024
<a href="#">Youth Ability Inc</a>	CA	\$352,030	Program Directo	\$63,718	<b>\$52,344</b>	2024
<a href="#">Matthew 25 Thrift Shop</a>	PA	\$351,273	Store Managertreasurerboard	\$30,981	<b>\$30,260</b>	2023
<a href="#">St Edwards Conference Of St Vincent</a>	ID	\$350,321	President	\$35,360	<b>\$35,786</b>	2024
<a href="#">Treasures In Heaven</a>	WA	\$344,571	President	\$75,000	<b>\$65,768</b>	2023
<a href="#">Duxbury Thrift And Consignment Shop Inc</a>	MA	\$342,898	Former Director	\$27,846	<b>\$23,805</b>	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 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 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	55 organizations. Compensation range \$7,001–\$85,446; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$400,597); for reference, expenses \$473,914 and assets \$318,622.
ROLE MATCH	Troy Russell, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 1 peer 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	80 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	76 <sup>th</sup>
Reportable pay only (column D), adjusted	80 <sup>th</sup>
All sources (D + E + F), adjusted	78 <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 (Troy Russell) 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 55 similarly situated organizations (Same NTEE sector (P29), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,600 is reasonable (approximately the 80<sup>th</sup> 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.