

# Ministerial Association Temporary

Executive Director / CEO

EIN 621324210

TN · NTEE L41Z

FY ending 2025-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Tonya Polidoro, Executive Director / CEO** (\$49,585) against **every comparable organization** that fit the selection criteria — **93** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28<sup>th</sup>** percentile of comparable organizations within the typical range

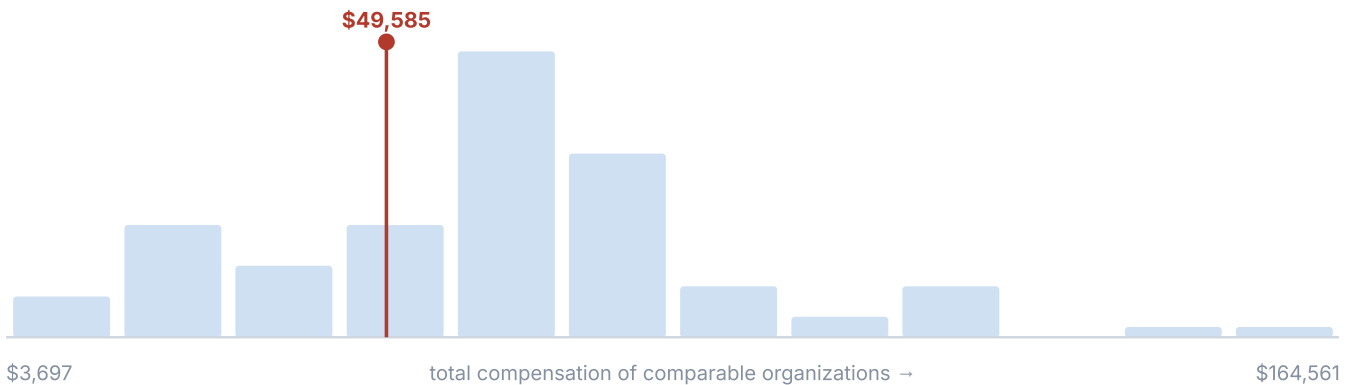
**Benchmarked executive:** Tonya Polidoro — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L41Z).
BUDGET	Total revenue between \$319,502 and \$715,303 — 0.67x to 1.50x the subject's \$476,869 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L41), nationwide + budget 0.67–1.5x revenue.

**93** organizations qualified on sector, size, and geography → **93** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$25,484	\$44,845	\$65,642	\$75,875	\$91,089	\$49,585
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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="#">Compassionate Hands Inc</a>	TN	\$475,540	Executive Director	\$69,520	<b>\$71,359</b>	2024
<a href="#">Community Supportive Living Systems</a>	IL	\$478,532	President/ce	\$74,733	<b>\$73,865</b>	2023
<a href="#">Loaves And Fishes Ministry</a>	GA	\$481,111	Executive Director	\$61,837	<b>\$62,510</b>	2023
<a href="#">Hope Avenue Twin Cities</a>	MN	\$481,886	Board Member	\$6,000	<b>\$5,790</b>	2024
<a href="#">Access House Inc</a>	NY	\$483,315	Treasurer	\$25,733	<b>\$22,707</b>	2024
<a href="#">The Salvation Army El Sobrante Residence Inc</a>	CA	\$483,473	President	\$32,694	<b>\$28,383</b>	2023
<a href="#">Unseen Faces Foundation Inc</a>	CA	\$467,811	President	\$45,000	<b>\$39,066</b>	2023
<a href="#">La Roca Ministries Inc</a>	CA	\$466,366	Cfo	\$48,000	<b>\$40,475</b>	2024
<a href="#">Calvary Refuge Inc</a>	GA	\$461,266	Executive Dir.	\$84,706	<b>\$83,171</b>	2024
<a href="#">At Jacobs Well Inc</a>	MD	\$458,285	Executive Dir.	\$57,829	<b>\$52,795</b>	2024
<a href="#">The Open Shelter Inc</a>	OH	\$501,091	Excutive Dir	\$53,847	<b>\$55,693</b>	2024
<a href="#">Safehome Systems Inc</a>	VA	\$503,565	Executive Di	\$60,000	<b>\$58,244</b>	2023
<a href="#">Helping Hand Outreach Ministries</a>	NH	\$504,291	Executive Director	\$72,619	<b>\$67,413</b>	2023
<a href="#">Homeward Bound In Puyallup</a>	WA	\$505,660	Executive Director	\$95,769	<b>\$83,730</b>	2024
<a href="#">Opportunity Place Inc</a>	FL	\$448,000	Executive Director	\$63,649	<b>\$56,884</b>	2025
<a href="#">Albany Rescue Mission</a>	GA	\$446,601	Ceo	\$63,950	<b>\$62,791</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Nashville Launch Pad Inc</a>	TN	\$445,645	Executive Di	\$62,115	<b>\$65,642</b>	2023
<a href="#">Inner City Night Shelter Inc</a>	GA	\$440,932	Executive Di	\$86,590	<b>\$85,021</b>	2024
<a href="#">Moravian Open Door Inc</a>	NY	\$438,968	Executive Director	\$74,865	<b>\$66,062</b>	2024
<a href="#">Sarah Jane Bentley Foundation</a>	PA	\$438,266	Executive Dir	\$100,300	<b>\$97,674</b>	2024
<a href="#">Goshen Help</a>	WY	\$515,640	Executive Director	\$74,052	<b>\$75,438</b>	2025
<a href="#">Gracebound Inc</a>	CA	\$433,413	President	\$48,156	<b>\$40,606</b>	2024
<a href="#">Catalyst Rescue Mission Inc</a>	IN	\$432,694	Board Member	\$16,800	<b>\$17,812</b>	2023
<a href="#">Room At The Inn</a>	MI	\$522,363	Executive Director	\$70,576	<b>\$71,136</b>	2024
<a href="#">Beheard Movement Inc</a>	OK	\$522,620	Executive Director	\$63,435	<b>\$68,210</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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 93 organizations. Compensation range \$3,697–\$164,561; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$476,869); for reference, expenses \$522,435 and assets \$674,046.

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

RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	28 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	28 <sup>th</sup>
Reportable pay only (column D), adjusted	28 <sup>th</sup>
All sources (D + E + F), adjusted	23 <sup>rd</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 (Tonya Polidoro) 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 10, 2026, comparing compensation against 93 similarly situated organizations (Same NTEE sector (L41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,585 is reasonable (approximately the 28<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 10, 2026.