

# Martha O'bryan Foundation Inc

Executive Director / CEO

EIN 621501894

TN · NTEE T30

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Marsha Edwards, Executive Director / CEO** (\$20,575) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Marsha Edwards — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (T30).

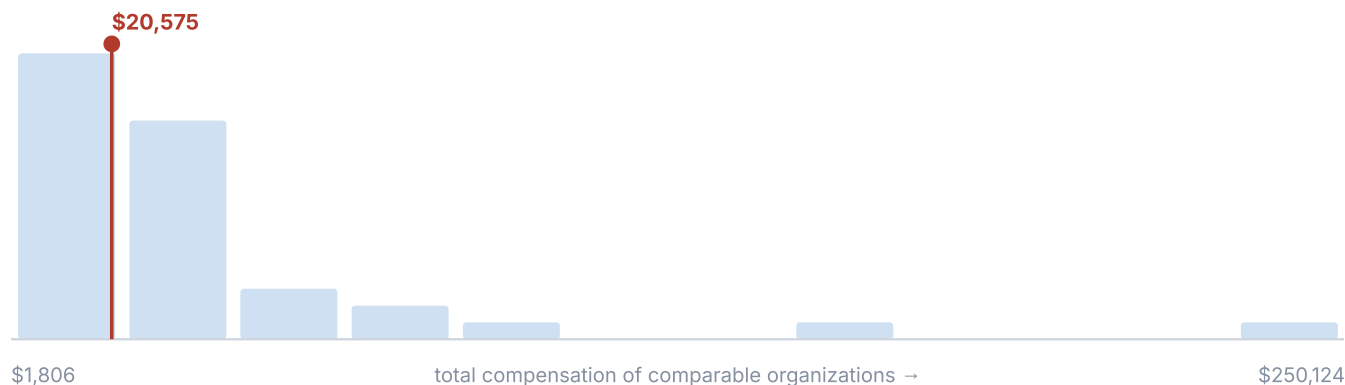
**BUDGET** Total revenue between \$34,048 and \$76,227 — 0.67x to 1.50x the subject's \$50,818 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

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

→ **38** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,505

\$10,395

\$23,756

\$34,606

\$75,749

**\$20,575**



## ■ 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="#">Woodland Public Charity</a>	MO	\$50,822	Program Manager	\$12,500	<b>\$12,234</b>	2024
<a href="#">Lawrence C Sherman Family Foundation</a>	OH	\$50,287	Treasurer Thru 6/29/23	\$40,331	<b>\$40,639</b>	2023
<a href="#">The Miss America Foundation Inc</a>	NJ	\$50,215	Ceo	\$174,352	<b>\$148,095</b>	2023
<a href="#">Downtown South Bend Inc Foundation</a>	IN	\$49,393	Exec Directo	\$13,631	<b>\$13,283</b>	2024
<a href="#">Hospice Foundation Of Oklahoma</a>	OK	\$53,633	Secretary	\$25,864	<b>\$27,094</b>	2023
<a href="#">Kids Against Hunger - Your Quad Cities</a>	IA	\$54,173	President / Secetary	\$18,000	<b>\$18,213</b>	2024
<a href="#">Kay Trust Co Twin Lakes Baptist Church</a>	CA	\$54,511	President	\$116,052	<b>\$92,600</b>	2024
<a href="#">Ptha Charities</a>	PA	\$55,537	Executive Director/secret	\$30,031	<b>\$27,673</b>	2024
<a href="#">Civie And Earl Pertnoy Family</a>	FL	\$45,067	Board Member	\$279,869	<b>\$250,124</b>	2023
<a href="#">Zimmerman Fund For Children</a>	MD	\$57,128	Public Director	\$36,499	<b>\$31,532</b>	2024
<a href="#">John O Anthony</a>	TX	\$44,310	Trustee	\$5,304	<b>\$5,048</b>	2023
<a href="#">The American Foundation For Jewish Education Inc</a>	NJ	\$58,048	President/ Ceo	\$30,497	<b>\$25,161</b>	2024
<a href="#">Ccarc Foundation Inc</a>	CT	\$43,262	Ceo	\$22,077	<b>\$19,693</b>	2023
<a href="#">Sagerstrong Foundation Inc</a>	GA	\$58,457	President	\$4,750	<b>\$4,414</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Baton Rouge New Community Homes</a>	LA	\$59,781	President/ceo	\$21,418	<b>\$21,794</b>	2024
<a href="#">Perlman Family Foundation Inc</a>	NJ	\$41,826	Secretary And Treasurer	\$11,500	<b>\$9,768</b>	2023
<a href="#">Greater Pittsburgh Automobile Dealers</a>	PA	\$61,170	Ceo	\$30,514	<b>\$28,119</b>	2024
<a href="#">Hudson Headwaters Health Foundation Inc</a>	NY	\$40,105	Ceo Of Hhhn & Ex Officio	\$86,967	<b>\$72,618</b>	2024
<a href="#">Retired Boston Police Officers</a>	MA	\$61,870	President	\$2,175	<b>\$1,806</b>	2024
<a href="#">Boston Charitable Trust Fund</a>	MA	\$39,359	Cfo, Collector-treasurer	\$27,099	<b>\$22,503</b>	2024
<a href="#">North Hudson Community Action Foundation Inc</a>	NJ	\$39,288	Director	\$3,399	<b>\$2,732</b>	2025
<a href="#">Btcf Resources Inc</a>	MA	\$39,006	Interim President/ceo, Eff. 9/2024	\$38,088	<b>\$31,627</b>	2024
<a href="#">Foundation Property Inc</a>	PA	\$38,813	President/ceo	\$23,750	<b>\$22,532</b>	2023
<a href="#">Black Mountain Center Foundation</a>	NC	\$62,954	Executive Director	\$10,245	<b>\$9,782</b>	2024
<a href="#">International Therapist Fund</a>	MI	\$62,981	President	\$22,000	<b>\$21,603</b>	2023

**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	38 organizations. Compensation range \$1,806–\$250,124; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$50,818); for reference, expenses \$110,409 and assets \$1,818,411. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Marsha Edwards, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	39 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	37 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	79 <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 (Marsha Edwards) 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 38 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$20,575 is reasonable (approximately the 39<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 9, 2026.