

Tree Foundation Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Margaret Lowman, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **15** 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: Margaret Lowman — 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 (B99).

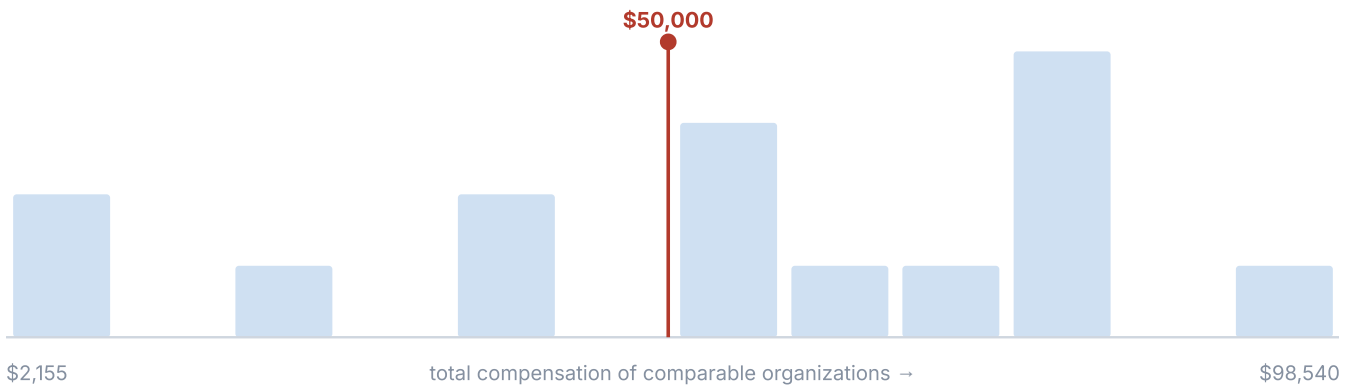
BUDGET Total revenue between \$162,533 and \$363,882 — 0.67x to 1.50x the subject's \$242,588 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B99) + FL + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,231	\$38,289	\$58,338	\$81,390	\$81,877	\$50,000
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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 FL 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
Teachers Association Of Lee County	FL	\$233,694	Vice President	\$2,099	\$2,155	2024
Linking Community Now Inc	FL	\$221,985	Executive Director	\$56,834	\$58,338	2024
Seniors On A Mission Inc	FL	\$217,177	Executive Director	\$79,159	\$81,253	2024
Coalition For Physician Well-being Inc	FL	\$216,395	Executive Director	\$37,496	\$39,625	2023
The Penitent Thief Inc	FL	\$270,246	President	\$36,000	\$36,953	2024
Freedom Synergy Corporation	FL	\$270,626	President	\$96,000	\$98,540	2024
The Learning Center Of Key West Inc	FL	\$211,729	Ceo	\$60,000	\$63,407	2023
Wordwalk Inc	FL	\$274,090	Executive Di	\$3,000	\$3,079	2024
Ascension 33 Inc	FL	\$208,942	Director	\$53,480	\$54,895	2024
Ace Mentor Program Of Northeast Florida	FL	\$276,952	Director	\$81,963	\$81,963	2025
Logos Homeschool Academy Inc	FL	\$207,287	Administrator	\$20,958	\$20,958	2025
Management & Organizational Behavior	FL	\$281,337	Executive Dir.	\$77,355	\$81,747	2023
Association Of Independent Schools	FL	\$307,514	Executive Director	\$52,091	\$53,469	2024
The Home Team - Miami Inc	FL	\$173,584	Director	\$79,425	\$81,526	2024
Open Storehouse Incorporated	FL	\$361,786	President	\$70,000	\$71,852	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	15 organizations. Compensation range \$2,155–\$98,540; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$242,588); for reference, expenses \$212,836 and assets \$443,110.
ROLE MATCH	Margaret Lowman, reported title " <i>EXECUTIVE DIRECTOR</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.

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)	33 rd
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	27 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 (Margaret Lowman) 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 15 similarly situated organizations (Same NTEE sector (B99) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 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.