

# Funds For Friends

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Tamara Tucker, Executive Director / CEO** (\$12,900) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Tamara Tucker — 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 (P11).

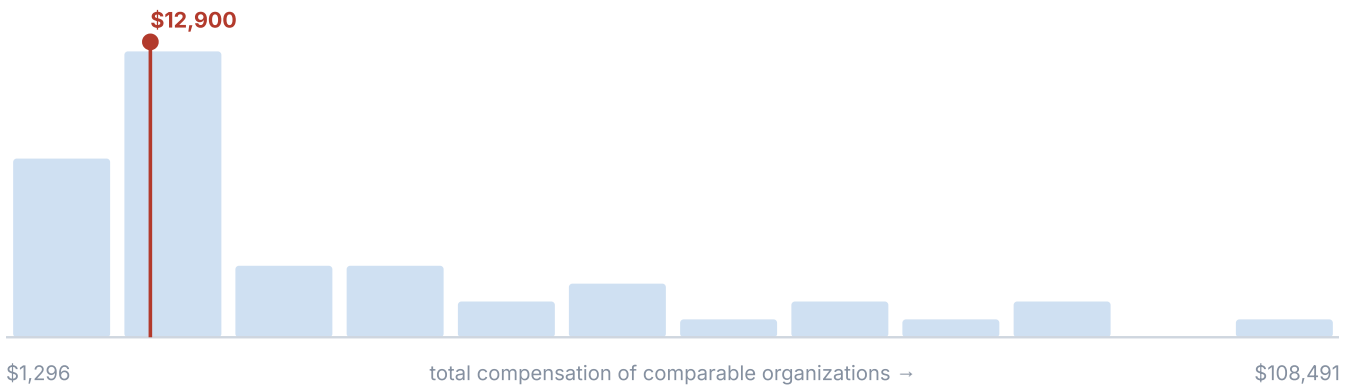
**BUDGET** Total revenue between \$98,715 and \$221,004 — 0.67x to 1.50x the subject's \$147,336 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P11), nationwide + budget 0.67–1.5x revenue.

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

→ **46** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,300	\$11,759	\$16,071	\$37,428	\$64,771	\$12,900
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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 TX 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="#">Arcadia Improvement Association</a>	CA	\$147,732	Executive Director	\$101,650	<b>\$87,748</b>	2024
<a href="#">Tanager Place Endowment Foundation</a>	IA	\$145,595	Assistant Treasurer	\$33,888	<b>\$38,189</b>	2023
<a href="#">Bixby Knolls Towers Inc</a>	CA	\$143,906	President/ceo	\$68,128	<b>\$58,810</b>	2024
<a href="#">Florence Fuller Child Development</a>	FL	\$140,875	Chief Executive Officer	\$10,498	<b>\$10,150</b>	2023
<a href="#">Mother Of Mercy Foundation</a>	MN	\$153,964	Foundation Executive Director	\$35,509	<b>\$35,076</b>	2024
<a href="#">Northeastern Association Of The Blind</a>	NY	\$155,593	Ceo	\$3,296	<b>\$3,065</b>	2023
<a href="#">Safe Alliance Foundation</a>	TX	\$136,896	Chief Executive Officer	\$9,108	<b>\$9,108</b>	2024
<a href="#">Odd Fellows Faith Hope And Charity</a>	CT	\$136,335	Ceo	\$9,546	<b>\$8,948</b>	2024
<a href="#">Memphis Union Mission Support Corporati</a>	TN	\$160,200	President	\$11,240	<b>\$11,811</b>	2024
<a href="#">Missouri Bar Foundation</a>	MO	\$160,256	Secretary	\$45,963	<b>\$50,105</b>	2023
<a href="#">Harc Foundationinc</a>	CT	\$133,954	President/ce	\$37,368	<b>\$35,026</b>	2024
<a href="#">Community Hope Foundation Inc</a>	NJ	\$160,894	Executive Director	\$10,249	<b>\$9,148</b>	2024
<a href="#">The Office For Aging Foundation Of</a>	NY	\$133,728	Executive Di	\$13,341	<b>\$11,741</b>	2025
<a href="#">Friends Of The Hocking Hills State Park</a>	OH	\$131,891	Program Director, Astronomy Park	\$15,000	<b>\$15,882</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Seniors First Foundation Inc</a>	FL	\$122,983	President/ceo	\$21,126	<b>\$20,426</b>	2023
<a href="#">Ihs Ministries Inc</a>	AZ	\$122,194	Ex Officio - Non-voting	\$3,801	<b>\$3,654</b>	2024
<a href="#">Fcs New Market Landlord Inc</a>	TN	\$120,019	Ceo	\$13,308	<b>\$13,984</b>	2024
<a href="#">Hamilton Center Foundation Inc</a>	IN	\$175,796	President / Ceo	\$44,532	<b>\$48,333</b>	2023
<a href="#">Family Counseling Center Foundation Inc</a>	NY	\$176,619	Executive Director	\$16,118	<b>\$14,560</b>	2024
<a href="#">Tomorrow's Children Of Wisconsin Inc</a>	WI	\$179,512	President	\$11,756	<b>\$12,274</b>	2024
<a href="#">Chris 180 Support Organization Inc</a>	GA	\$179,787	Board Chair (Chris 180 Ceo)	\$18,340	<b>\$18,980</b>	2023
<a href="#">River Deep Foundation</a>	CO	\$114,481	Executive Di	\$36,663	<b>\$35,144</b>	2024
<a href="#">The Ida And Asset Building Collaborative</a>	NC	\$181,131	Executive Director	\$102,018	<b>\$108,491</b>	2023
<a href="#">St Vincent De Paul Of Baltimore</a>	MD	\$182,540	President & Ceo	\$81,563	<b>\$78,482</b>	2023
<a href="#">The Arc Gateway Foundation Inc</a>	FL	\$184,048	Chief Executive Officer	\$14,562	<b>\$13,676</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	46 organizations. Compensation range \$1,296–\$108,491; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$147,336); for reference, expenses \$155,000 and assets \$106,525.
ROLE MATCH	Tamara Tucker, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	37 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	33 <sup>rd</sup>
Reportable pay only (column D), adjusted	80 <sup>th</sup>
All sources (D + E + F), adjusted	7 <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 (Tamara Tucker) 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 46 similarly situated organizations (Same NTEE sector (P11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,900 is reasonable (approximately the 35<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.