

# Clemson Free Clinic

Executive Director / CEO

EIN 731720431

SC · NTEE E30

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Sandy Smith, Executive Director / CEO** (\$35,000) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26<sup>th</sup>** percentile of comparable organizations within the typical range

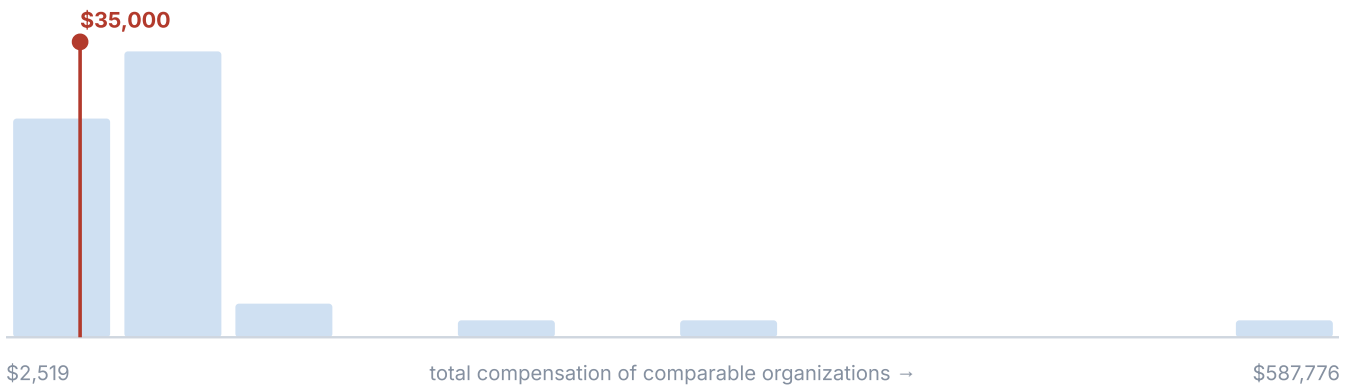
**Benchmarked executive:** Sandy Smith — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E30).
BUDGET	Total revenue between \$124,879 and \$279,582 — 0.67x to 1.50x the subject's \$186,388 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E30), nationwide + budget 0.67–1.5x revenue.

**35** organizations qualified on sector, size, and geography → **35** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,556	\$37,439	\$54,987	\$75,105	\$129,449	\$35,000
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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 SC 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="#">Drew Health Foundation</a>	CA	\$185,523	Executive Director	\$29,250	<b>\$24,210</b>	2024
<a href="#">Clc Transportation Inc</a>	NY	\$181,474	Ceo (Through 9/30/2024)	\$19,131	<b>\$16,571</b>	2024
<a href="#">Smile For A Lifetime Inc</a>	CO	\$193,645	Executive Dir.	\$79,200	<b>\$72,795</b>	2024
<a href="#">Clinica Medica Primaria De Rising Sun Inc</a>	MD	\$176,234	Doctor	\$222,796	<b>\$199,659</b>	2024
<a href="#">Relevancy Inc</a>	NM	\$174,874	Executive Director	\$39,550	<b>\$40,775</b>	2024
<a href="#">Greene Care Clinic</a>	VA	\$174,410	Executive Director	\$69,921	<b>\$66,625</b>	2023
<a href="#">Four Winds Center For Healing</a>	PA	\$174,265	President	\$72,207	<b>\$71,061</b>	2023
<a href="#">Western Maine Multi-medical</a>	ME	\$200,195	Regional President-mountain Region	\$50,167	<b>\$48,152</b>	2024
<a href="#">Four Rivers Health Care</a>	OR	\$200,327	Executive Director	\$60,000	<b>\$54,987</b>	2023
<a href="#">Home-health Care Partners</a>	NY	\$200,887	Executive Di	\$142,496	<b>\$123,426</b>	2024
<a href="#">Grant Avenue Community Center</a>	CO	\$169,756	Executive Di	\$37,102	<b>\$34,102</b>	2024
<a href="#">The Metrowest Free Medical Program Inc</a>	MA	\$204,824	Executive Director	\$60,000	<b>\$51,682</b>	2024
<a href="#">The Human Body Shop Inc</a>	NM	\$206,477	Secretary	\$4,783	<b>\$4,931</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Columbia County Volunteers In Medicine</a>	PA	\$162,924	Clinic Director	\$54,080	<b>\$51,695</b>	2024
<a href="#">Free Medical Clinic Of Dubois Inc</a>	PA	\$161,557	Executive Director	\$52,933	<b>\$50,599</b>	2024
<a href="#">Compassionate Health Center Inc</a>	IN	\$152,965	Executive Di	\$50,706	<b>\$52,770</b>	2023
<a href="#">Northeastern Anesthesia Of New Jersey Pc</a>	NY	\$228,503	Ceo	\$70,612	<b>\$62,969</b>	2023
<a href="#">Wellness Tree Community Clinic</a>	ID	\$229,432	Executive Dir.	\$82,987	<b>\$82,440</b>	2025
<a href="#">Excellent Inc</a>	MI	\$233,029	Administrator/president	\$76,000	<b>\$77,414</b>	2023
<a href="#">Napa Valley Vintners Community Health</a>	CA	\$138,807	Chief Executive Officer	\$13,077	<b>\$11,143</b>	2023
<a href="#">Rochester General Health System</a>	NY	\$135,873	Ceo	\$62,774	<b>\$54,373</b>	2024
<a href="#">Park Street Healthshare Inc</a>	VT	\$244,879	Executive Dir.	\$65,666	<b>\$65,226</b>	2023
<a href="#">Healthy Smiles For Me Inc</a>	ME	\$247,654	Director	\$35,000	<b>\$33,594</b>	2024
<a href="#">Occupational And Environmental</a>	RI	\$250,334	Administrator	\$145,206	<b>\$133,464</b>	2024
<a href="#">Main Line Health Integrative And Functional</a>	PA	\$251,842	Chairman & Trustee	\$597,253	<b>\$587,776</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	35 organizations. Compensation range \$2,519–\$587,776; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$186,388); for reference, expenses \$131,030 and assets \$481,682.
ROLE MATCH	Sandy Smith, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 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	26 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	20 <sup>th</sup>
Reportable pay only (column D), adjusted	40 <sup>th</sup>
All sources (D + E + F), adjusted	20 <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 (Sandy Smith) 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 35 similarly situated organizations (Same NTEE sector (E30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$35,000 is reasonable (approximately the 26<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 10, 2026.