

Pure & Simple Truth For Youth Inc

Executive Director / CEO

EIN 742835225

KS · NTEE B01

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Erika Higgins, Executive Director / CEO** (\$24,475) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

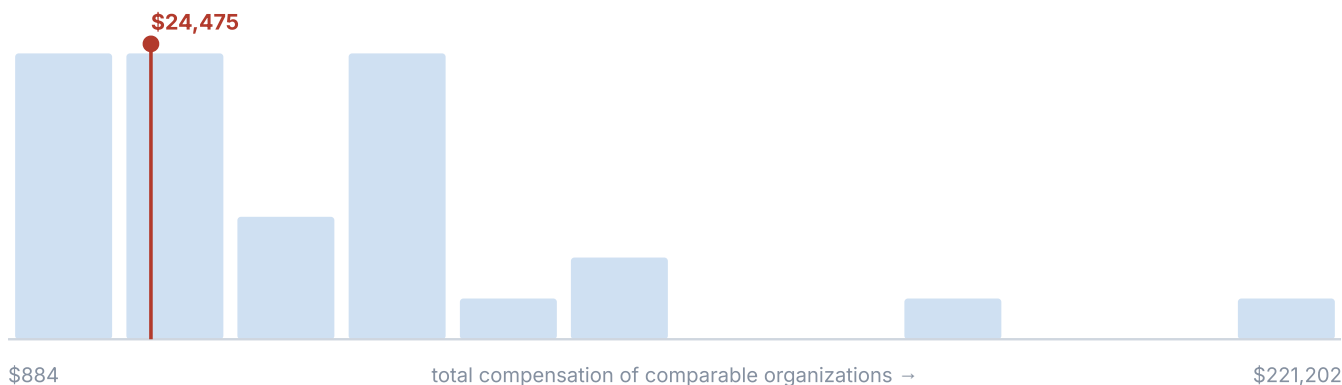
Benchmarked executive: Erika Higgins — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B01).
BUDGET	Total revenue between \$103,116 and \$230,857 — 0.67x to 1.50x the subject's \$153,905 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B01), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography → **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,102	\$19,448	\$38,103	\$61,639	\$94,225	\$24,475
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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 KS 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
Massachusetts Assoc Of Regional	MA	\$154,204	Executive Di	\$24,000	\$19,448	2025
Lone Star Clean Fuels Alliance	TX	\$155,544	Executive Director	\$74,888	\$71,389	2023
Our Dyslexic Children Inc	OH	\$156,599	President	\$10,000	\$10,093	2023
Native Health In Native Hands	CA	\$157,393	President	\$31,800	\$26,168	2023
Oshkosh Chamber Of Commerce Foundation	WI	\$159,582	Ceo / Secretary	\$8,370	\$8,091	2024
Blackcomputeherorg	MD	\$148,199	President & Treasurer	\$10,500	\$9,355	2023
The Aakoma Project Inc	VA	\$161,468	President	\$247,500	\$221,202	2024
Allison Rose Foundation	OH	\$165,161	Executive Director	\$25,000	\$24,510	2024
Delaware Coalition Against Gun Violence	DE	\$166,353	Executive Director	\$54,444	\$49,345	2024
Prince Georges Leadership Action	MD	\$137,500	Lead Senior	\$80,040	\$67,480	2025
Anchor Of Hope Foundation	GA	\$133,912	Secretary	\$43,038	\$40,056	2024
First State Educate Action Fund Inc	DE	\$123,000	Executive Director	\$67,207	\$60,913	2024
Iowa Leaders In Education And Advocacy	IA	\$112,650	Executive Director	\$31,558	\$31,984	2024
Kentucky Financial Empowerment	KY	\$198,771	Executive Director	\$95,000	\$97,266	2023
Indiana Urban Schools Assoc li Inc	IN	\$201,525	Executive Director	\$95,750	\$93,465	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Advanced Nuclear Weapons Alliance	VA	\$105,000	Director	\$28,000	\$25,025	2024
South Summit Education Foundation	UT	\$103,132	Director	\$12,500	\$11,842	2024
Pde Action	VA	\$205,000	Executive Director	\$8,876	\$7,933	2024
Bli Learning Labs Incorporated	FL	\$205,474	Executive Director	\$44,978	\$38,103	2025
Iowa Association Of Christian Schools	IA	\$205,486	Executive Director	\$60,000	\$59,243	2025
Frontline Policy Action Inc	GA	\$209,827	President	\$31,106	\$29,806	2023
South Carolina First Steps To	SC	\$211,612	Executive Di	\$62,000	\$61,639	2023
Maine Donor Alliance Fund	ME	\$215,743	Executive Director	\$35,000	\$33,399	2023
Es Of Choice	GA	\$216,046	Director	\$950	\$884	2024
Law And Public Safety Education	GA	\$217,301	Treasurer	\$95,233	\$91,253	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 29 organizations. Compensation range \$884–\$221,202; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$153,905); for reference, expenses \$71,689 and assets \$215,768. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Erika Higgins, reported title " <i>EXECUTIVE DI</i> ", 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	2 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 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	24 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 (Erika Higgins) 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 29 similarly situated organizations (Same NTEE sector (B01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,475 is reasonable (approximately the 28th 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.