

Berkshire Missions Inc

Executive Director / CEO

EIN 743199024

MA · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Luann Herring, Executive Director / CEO** (\$18,200) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P20).

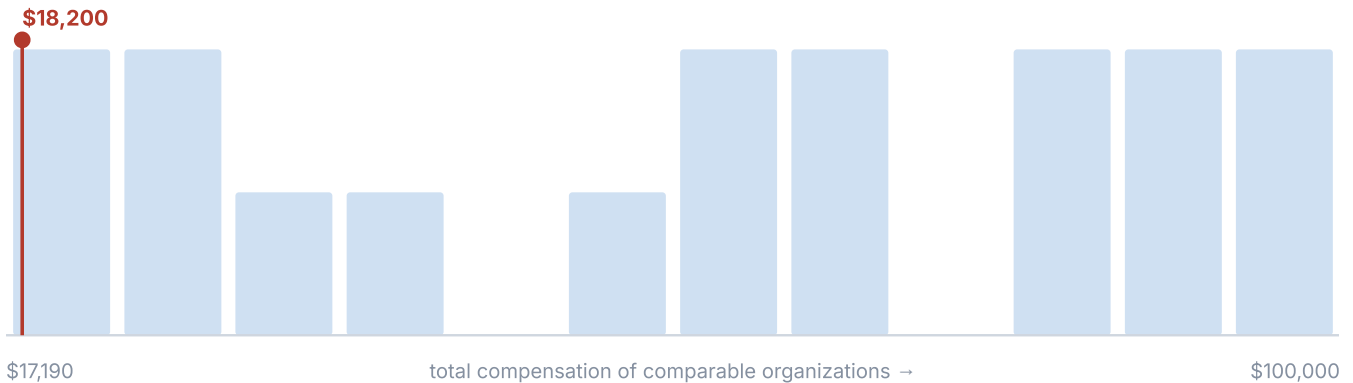
BUDGET Total revenue between \$171,745 and \$384,505 — 0.67x to 1.50x the subject's \$256,337 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P20) + MA + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography

→ **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,190

total compensation of comparable organizations →

\$100,000

\$24,343

\$34,184

\$61,800

\$80,504

\$94,880

\$18,200



■ 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 MA 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
Route One Ministry	MA	\$252,784	Executive Director	\$97,747	\$97,747	2024
Coalition For Social Justice Action	MA	\$239,351	Executive Director	\$20,394	\$21,857	2022
Kisoboka Uganda	MA	\$277,162	Founder	\$40,000	\$40,000	2024
Cohasset Center For Student Coastal	MA	\$280,012	President	\$34,184	\$34,184	2024
Michael Dukakis Institute Inc	MA	\$232,616	Treasurer	\$26,000	\$26,000	2024
Ibew Local 104 Brotherhood Fund	MA	\$229,105	President	\$78,194	\$80,504	2023
Southeastern Massachusetts Agricultural	MA	\$227,975	Executive Director	\$79,603	\$79,603	2024
Hospitality Common Inc	MA	\$222,254	Director, Executive Director	\$28,127	\$28,958	2023
Horizons Greater Boston Inc	MA	\$293,348	Exec Dir (As Of 06/2024)	\$70,548	\$70,548	2024
Urbano Project Inc	MA	\$302,196	Executive Director/vp	\$61,800	\$61,800	2024
Global Disaster Relief Team Inc	MA	\$208,427	President	\$60,000	\$61,772	2023
Second Chance Cars Inc	MA	\$306,993	Executive Director	\$100,000	\$100,000	2024
Somali Parents Advocacy Center For Education Inc	MA	\$194,219	Executive Director	\$89,740	\$89,740	2024
Pathway Initiative Inc	MA	\$323,288	Ceo	\$17,190	\$17,190	2024
Massachusetts Climate Action Network Inc	MA	\$337,333	Executive Director Part Year	\$53,548	\$55,130	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Beaver Institute Inc	MA	\$354,286	Executive Dir.	\$92,968	\$92,968	2024
Community Service Of Newburyport	MA	\$378,838	Executive Di	\$67,963	\$67,963	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	17 organizations. Compensation range \$17,190–\$100,000; filing years 2022–2024.
SIZE BASIS	Matched on total revenue (\$256,337); for reference, expenses \$262,841 and assets \$5,491.
ROLE MATCH	Luann Herring, reported title "EXECDIRECTOR", 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	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	6 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 (Luann Herring) 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 17 similarly situated organizations (Same NTEE sector (P20) + MA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,200 is reasonable (approximately the 6th 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.