

United Way Of Johnson County Inc

Executive Director / CEO

EIN 751101239

TX · NTEE T70Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Roderick Smith, Executive Director / CEO** (\$42,308) against **every comparable organization** that fit the selection criteria — **117** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

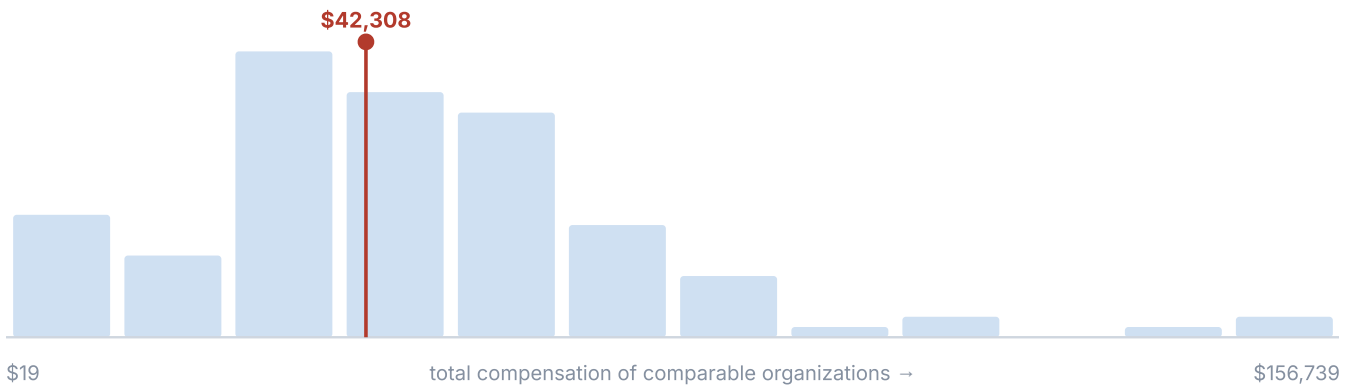
Benchmarked executive: Roderick Smith — reported title “EXEC DIR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

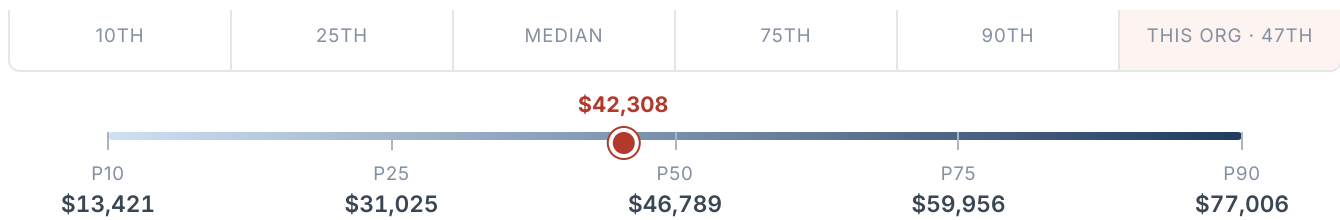
SECTOR	Organizations sharing the subject's NTEE classification (T70Z).
BUDGET	Total revenue between \$172,788 and \$386,839 — 0.67x to 1.50x the subject's \$257,893 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T70), nationwide + budget 0.67–1.5x revenue.

117 organizations qualified on sector, size, and geography → **117** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,421	\$31,025	\$46,789	\$59,956	\$77,006	\$42,308
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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
Griffin Spalding County United Way	GA	\$258,287	Executive Di	\$34,179	\$34,356	2023
The Business Council Inc	WI	\$256,993	Director	\$154,562	\$156,739	2024
Lewis & Clark Foundation	MT	\$259,068	Executive Director	\$61,500	\$64,372	2024
United Way Services Of Northern	OH	\$256,029	Executive Di	\$27,951	\$28,746	2024
United Way Of Virginia's Eastern	VA	\$255,802	Executive Di	\$37,584	\$35,237	2024
Healing Hearts Connection	MN	\$255,664	Executive Di	\$57,048	\$56,352	2023
Lowell Sun Charities Inc	MA	\$255,574	President	\$36,000	\$30,603	2025
Geneva Center Of Concern Inc	NY	\$255,517	Executive Director	\$59,475	\$52,185	2024
United Way Of Effingham Cnty Inc	IL	\$261,026	Cpo	\$40,389	\$37,562	2025
United Way Of Spencer	IA	\$261,135	Secretary	\$10,000	\$10,358	2025
Lake Park Friends Ltd	WI	\$261,249	Administrator	\$20,607	\$21,515	2023
United Way Of Hastings	MN	\$254,009	Executive Director	\$49,180	\$47,186	2024
United Way Of Stanly County Inc	NC	\$261,904	Former Executive Director	\$61,000	\$61,202	2024
United Way Of Windham County Inc	VT	\$253,430	Executive Dir.	\$75,281	\$71,678	2025
Demopolis City Schools Foundation	AL	\$263,711	Executive Di	\$28,966	\$29,603	2025
Donum Dei	TX	\$251,920	Exec Dir & T	\$34,603	\$33,610	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kishwaukee United Way	IL	\$249,389	Fmr Exec Dir	\$70,300	\$65,380	2025
United Way Of Whitewater Valley Inc	IN	\$247,353	President	\$73,146	\$74,900	2024
United Way Of Southington Inc	CT	\$247,202	Executive Director	\$40,000	\$37,493	2023
The Community Chest Of Englewood	NJ	\$246,442	Executive Director	\$76,300	\$66,149	2024
Dubois Area United Way	PA	\$241,634	Executive Director	\$41,200	\$41,073	2023
Community Parent Center	NY	\$241,240	Director	\$67,500	\$57,699	2025
Schostak Family Support Foundation	MI	\$240,909	Secretary	\$26,189	\$26,248	2024
Children Of Deaf Adults	CA	\$275,428	Vice-president	\$5,400	\$4,661	2023
United Way Of South Central Illinois	IL	\$278,145	Executive Dir.	\$61,005	\$59,956	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2023 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.

■ Sample, role match & sensitivity

PEER COUNT	117 organizations. Compensation range \$19–\$156,739; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$257,893); for reference, expenses \$285,016 and assets \$341,301.
ROLE MATCH	Roderick Smith, reported title "EXEC DIR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	47 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	40 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 (Roderick 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 9, 2026, comparing compensation against 117 similarly situated organizations (Same NTEE sector (T70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,308 is reasonable (approximately the 47th 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.