

Independence Farm Inc

Executive Director / CEO

EIN 752407242

TX · NTEE P70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Susan Miller, Executive Director / CEO** (\$84,968) against **every comparable organization** that fit the selection criteria — **61** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

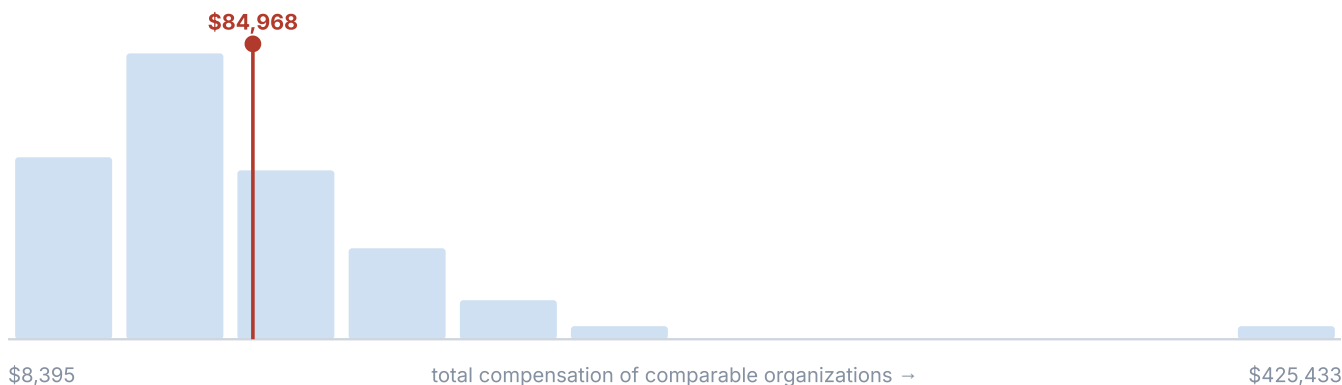
Benchmarked executive: Susan Miller — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

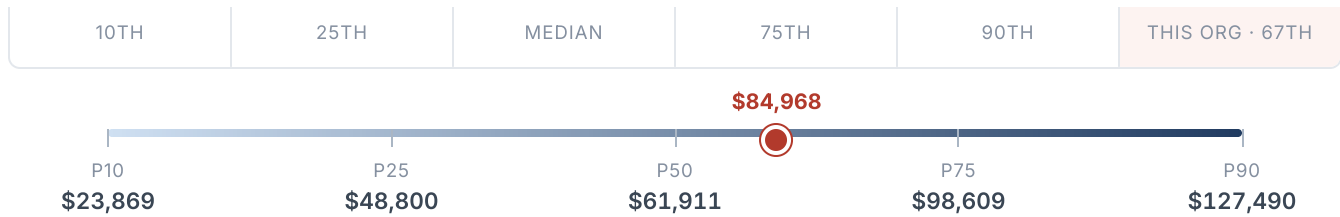
SECTOR	Organizations sharing the subject's NTEE classification (P70).
BUDGET	Total revenue between \$326,903 and \$731,874 — 0.67x to 1.50x the subject's \$487,916 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P70), nationwide + budget 0.67–1.5x revenue.

61 organizations qualified on sector, size, and geography → **61** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,869	\$48,800	\$61,911	\$98,609	\$127,490	\$84,968
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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
Livada Orphan Care Inc	TX	\$489,427	Executive Di	\$151,018	\$151,018	2024
Agape International Inc	MA	\$499,695	Executive Director	\$140,793	\$126,479	2024
Sonata Housing Inc	NH	\$504,687	Executive Director	\$131,336	\$118,109	2025
Chesterfield Alternatives Inc	VA	\$470,401	Executive Director	\$126,692	\$122,289	2024
Bethel Sanitarium Inc	IN	\$507,101	Ceo	\$160,496	\$174,198	2023
Restore Innocence	CO	\$507,862	Executive Director	\$61,225	\$58,689	2024
The Little Red House Inc	MI	\$466,314	President	\$96,000	\$99,057	2024
Adult Day Care Of Martinsville & Henry County	VA	\$520,486	Executive Director	\$54,538	\$54,197	2023
Miss Inc Of The Treasure Coast	FL	\$449,274	Executive Director	\$117,669	\$110,507	2024
Riverview Adult Day Center Inc	IN	\$531,924	Ceo	\$80,000	\$84,338	2024
Community Adult Day Care Inc	IL	\$536,010	Executive Director	\$64,277	\$63,172	2024
Southeastern Wake Adult Day Center	NC	\$541,761	Executive Di	\$54,962	\$56,773	2024
The Peace For Paul Foundation Of Oregon	UT	\$432,855	Executive Dir.	\$24,068	\$24,625	2024
Hofmann Mraz Care Home	TX	\$427,114	President	\$47,400	\$48,800	2023
Winnebago County Casa	IL	\$549,950	Executive Di	\$60,649	\$59,606	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Adaptive Alliance Inc	WI	\$424,644	Executive Director	\$58,347	\$60,917	2024
Caring Adoptions	TX	\$552,128	Executive Director	\$95,885	\$95,885	2024
Beauregard Association For Retarded	LA	\$552,989	Executive Director	\$40,000	\$45,332	2023
Morley Extended Day Care Inc	CT	\$421,063	Director	\$57,079	\$52,122	2025
New Day Orphanage	TX	\$419,746	President	\$28,406	\$29,245	2023
Christ Centered Homes Inc	TX	\$558,559	Board Member	\$26,280	\$26,280	2024
Senior Care Systems Of Colorado Inc	CO	\$415,698	Fac Manager	\$85,256	\$81,725	2024
Sparrow's Nest Inc	OK	\$407,433	President	\$48,000	\$52,838	2024
Millie's Youth Services Inc	CA	\$569,322	Ceo	\$143,452	\$127,490	2023
Mars Home For Youth Foundation	PA	\$572,449	Executive Di	\$18,940	\$18,395	2025

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.

■ Sample, role match & sensitivity

PEER COUNT	61 organizations. Compensation range \$8,395–\$425,433; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$487,916); for reference, expenses \$495,285 and assets \$45,407.
ROLE MATCH	Susan Miller, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	67 th
Total compensation (D + F), as reported (no adjustments)	69 th
Reportable pay only (column D), adjusted	69 th
All sources (D + E + F), adjusted	59 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 (Susan Miller) 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 61 similarly situated organizations (Same NTEE sector (P70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$84,968 is reasonable (approximately the 67th 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.