

United Way Of Rusk County Inc

Executive Director / CEO

EIN 752916005

TX · NTEE T70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Sprayberry, Executive Director / CEO** (\$4,810) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Jennifer Sprayberry — reported title “CMP CHR/EXE DIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T70).

BUDGET Total revenue between \$35,940 and \$80,463 — 0.67x to 1.50x the subject's \$53,642 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

154 organizations qualified on sector, size, and geography → **154** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,304	\$9,612	\$22,127	\$35,257	\$71,279	\$4,810
---------	---------	----------	----------	----------	---------



● 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
Hospice Foundation Of Oklahoma	OK	\$53,633	Secretary	\$25,864	\$28,471	2023
Maine Better Transportation	ME	\$53,343	Secretary/tr	\$11,610	\$11,289	2024
Trust Uw Of William C Goertz	NJ	\$53,273	Trustee	\$4,800	\$4,161	2024
Kids Against Hunger - Your Quad Cities	IA	\$54,173	President / Secretary	\$18,000	\$19,138	2024
Hilliard Family Foundation Inc	WI	\$53,060	Board Secretary	\$4,819	\$4,887	2024
Kay Trust Co Twin Lakes Baptist Church	CA	\$54,511	President	\$116,052	\$97,305	2024
Sts Philip And James Grade School	OH	\$54,606	Trustee, Principal	\$11,166	\$11,484	2024
The Joseph B Vandervelden Foundation	OR	\$52,502	President	\$3,000	\$2,785	2023
The Howard V Moore Foundation	AZ	\$52,403	Director	\$10,000	\$9,614	2023
Marshall Hospital Foundation	TX	\$54,922	President/ceo	\$269,993	\$269,993	2023
Nathalie & Theodore Jones Charitable	MA	\$52,285	Trustee	\$10,643	\$9,287	2024
Nathalie & Theodore Jones Charitable	MA	\$55,065	Trustee	\$10,969	\$9,571	2024
Ptha Charities	PA	\$55,537	Executive Director/secretary	\$30,031	\$29,079	2024
Taylor Strickland Legacy Foundation	GA	\$51,150	Officer	\$15,000	\$14,645	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rose Hill Foundation Inc	NY	\$51,043	Chief Executive Officer	\$47,523	\$41,698	2024
Woodland Public Charity	MO	\$50,822	Program Manager	\$12,500	\$12,855	2024
Martha O'bryan Foundation Inc	TN	\$50,818	Ceo	\$20,575	\$21,620	2023
Bay Harbor Foundation	MI	\$56,553	Executive Director	\$8,000	\$8,255	2023
George T Swain & Olga C Swain	WV	\$50,444	Director	\$500	\$512	2025
Robert J Levenson Family Supporting	MI	\$50,398	Treasurer	\$26,189	\$26,248	2024
Lawrence C Sherman Family Foundation	OH	\$50,287	Treasurer Thru 6/29/23	\$40,331	\$42,703	2023
The Miss America Foundation Inc	NJ	\$50,215	Ceo	\$174,352	\$155,620	2023
Zimmerman Fund For Children	MD	\$57,128	Public Director	\$36,499	\$33,134	2024
J F And Lake K Davis Trust	VA	\$57,640	Trustee	\$10,184	\$9,548	2024
The Emily Program Foundation	MN	\$49,487	Secretary	\$17,084	\$16,876	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 **154** organizations. Compensation range \$265–\$269,993; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$53,642); for reference, expenses \$13,409 and assets \$212,052. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jennifer Sprayberry, reported title "CMP CHR/EXE DIR", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	90 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	12 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	8 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 (Jennifer Sprayberry) 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 154 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$4,810 is reasonable (approximately the 12th 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.