

Under His Wings Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Arcelia Miller, Executive Director / CEO** (\$68,833) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

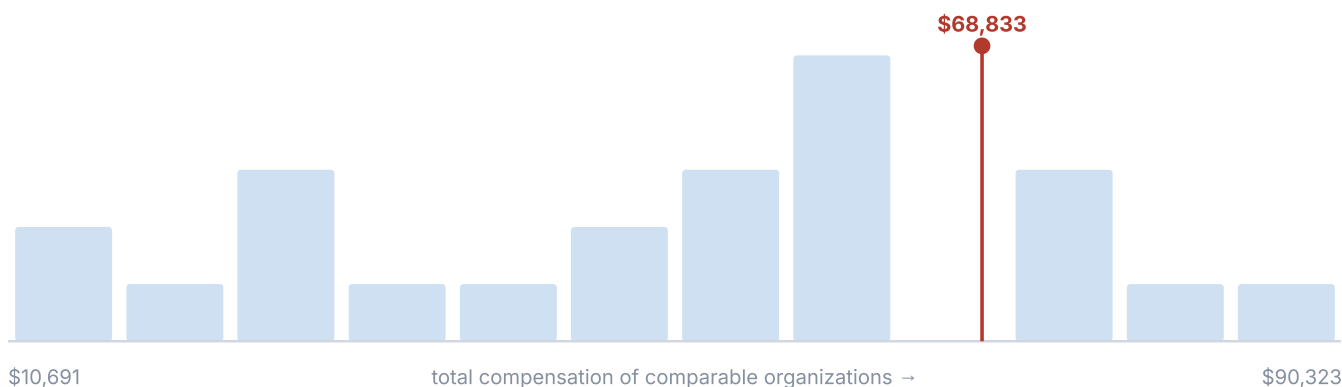
Benchmarked executive: Arcelia Miller — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P45).
BUDGET	Total revenue between \$240,836 and \$539,187 — 0.67x to 1.50x the subject's \$359,458 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P45), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,864	\$30,918	\$53,683	\$63,127	\$72,649	\$68,833
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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 AL 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
Men Of Influence	CA	\$351,539	Executive Dir.	\$75,572	\$62,188	2023
Elizabeths House Option 1	SD	\$370,307	Executive Di	\$52,550	\$53,683	2024
Agnus Dei Foundation	CA	\$376,575	Executive Director	\$90,925	\$72,675	2024
Gabriel Project Inc	IN	\$339,428	President And Exec Director	\$29,846	\$29,995	2023
Family Counseling Service Of	UT	\$398,211	Executive Dir.	\$95,341	\$90,323	2024
Empowering Parents Kansas City	MO	\$399,575	Ceo	\$64,183	\$62,925	2024
A Place Of Refuge Ministries Of So Wi Inc	WI	\$406,774	Treasurer	\$11,950	\$11,552	2024
5 Steps To Five	NY	\$309,811	Executive Director	\$36,456	\$30,493	2024
St Catherine Residence Inc	CO	\$409,567	President	\$12,045	\$10,691	2024
Generations Ahead	MI	\$412,269	Executive Di	\$81,320	\$79,989	2023
Desert Rose Womens Resource Center	NM	\$417,550	Executive Director	\$53,772	\$55,115	2023
Midwives Organized To Help Establish Self-reliance Corporatio	FL	\$292,423	President	\$70,000	\$60,870	2024
Saving Grace Maternity Home	OR	\$290,877	Executive Di	\$53,872	\$46,308	2024
Hope Medical	WA	\$288,987	Executive Director	\$60,118	\$49,822	2024
Teen Pregnancy Child Care Training	PA	\$286,787	Executive Di	\$66,086	\$59,430	2025
House Of His Creation	PA	\$270,896	Exec Directo	\$28,846	\$27,414	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hope 139 House Inc	GA	\$449,124	Executive Di	\$22,000	\$20,476	2024
Samara's Village Inc	NC	\$252,034	Executive Director	\$54,360	\$51,991	2024
Seeds Of Hope Oh	OH	\$247,245	Executive Di	\$44,400	\$43,529	2024
Road To Hope	OR	\$475,551	President And Ceo	\$79,999	\$70,798	2023
Madonna Of The Streets Inc	IL	\$477,639	Vice President	\$33,453	\$31,342	2023
Christian Life Home	NC	\$483,442	Executive Director	\$67,966	\$63,329	2025
Mothers' Home	PA	\$504,995	Executive Di	\$80,667	\$72,543	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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 23 organizations. Compensation range \$10,691–\$90,323; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$359,458); for reference, expenses \$279,782 and assets \$547,525.

ROLE MATCH Arcelia Miller, reported title "*Executive Director*", 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	78 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	74 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 (Arcelia 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 23 similarly situated organizations (Same NTEE sector (P45), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,833 is reasonable (approximately the 78th 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.