

Kids In Need Distributors Inc

Executive Director / CEO

EIN 800789869

MD · NTEE T12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mark Epstein, Executive Director / CEO** (\$24,010) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Mark Epstein — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

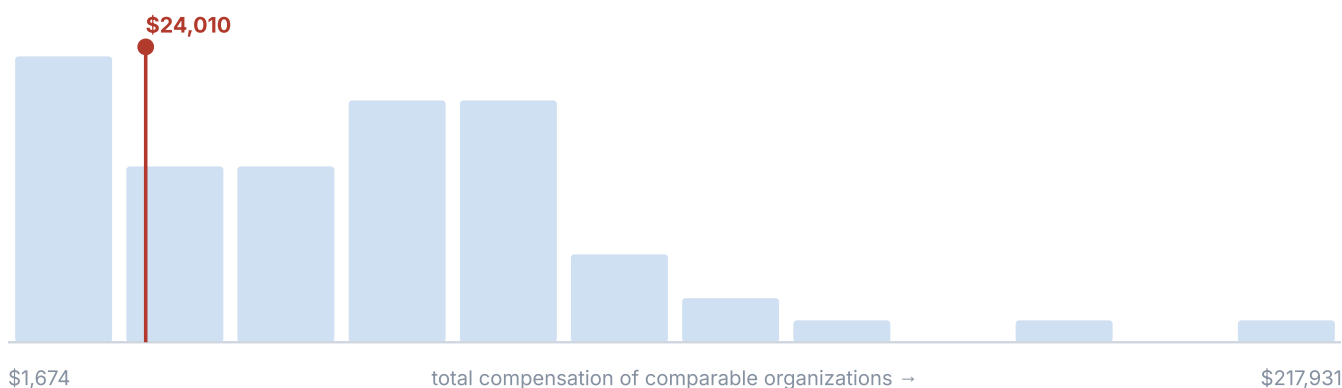
SECTOR Organizations sharing the subject's NTEE classification (T12).

BUDGET Total revenue between \$227,992 and \$510,430 — 0.67x to 1.50x the subject's \$340,287 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T12), nationwide + budget 0.67–1.5x revenue.

60 organizations qualified on sector, size, and geography → **60** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,066	\$25,510	\$57,394	\$83,977	\$104,552	\$24,010
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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 MD 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
Texas Trust Gives	TX	\$335,335	Executive Director	\$10,089	\$11,114	2023
Rock Cf Foundation	MI	\$334,702	President/ce	\$81,500	\$89,979	2024
Finn's Fighters Inc	FL	\$346,041	President/exec. Dir.	\$40,778	\$40,975	2024
Osprey Village Thrift Stores Llc	SC	\$347,951	Executive Director	\$1,500	\$1,674	2024
Creatives Want Change Inc	NY	\$351,230	Director Of Programs	\$72,116	\$71,762	2023
Simpson Foundation	PA	\$326,523	President/ceo	\$15,859	\$16,916	2024
Fox & Roachtrident Charities	PA	\$325,955	President/trustee	\$74,188	\$79,134	2024
Building On Love Inc	NY	\$357,354	Executive Dir.	\$112,006	\$105,468	2025
Indy Foundation	MN	\$322,800	President	\$11,000	\$11,970	2023
Down Syndrome Association Of Atlanta	GA	\$320,700	Director	\$73,600	\$79,156	2024
Erin Eickmeier Foundation	MO	\$361,037	Executive Director	\$71,958	\$83,928	2023
Portraits Of Hope Inc	AL	\$315,906	Director And Manager	\$7,200	\$8,320	2024
Rasm Realtors Charitable Foundation Inc	FL	\$311,543	Ceo	\$7,503	\$7,539	2024
Social Venture Partners San Antonio	TX	\$310,724	Executive Dir.	\$63,000	\$69,399	2023
Savannah Smiles Inc	LA	\$305,717	Executive Director	\$38,000	\$44,757	2024
The Marcus Allen Foundation	CA	\$297,468	President And Ceo	\$94,084	\$86,898	2024
Help Our World One On One	CO	\$391,357	Founder	\$9,000	\$9,504	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hope Reigns Charity Foundation Inc	CA	\$288,247	President	\$26,561	\$24,532	2024
Jamie's Dream Team	PA	\$392,421	President	\$21,600	\$23,040	2024
Grant Fuhr Foundation	CA	\$288,111	Event Director	\$20,000	\$18,472	2024
Kol Yehuda Inc	NY	\$401,362	President	\$74,378	\$74,013	2023
The Isaacs Foundation	TN	\$276,448	President	\$16,800	\$18,889	2024
Angela Stanford Foundation	TX	\$274,306	Executive Dir.	\$53,750	\$57,510	2024
12-31	TX	\$406,624	Executive Director	\$62,000	\$66,337	2024
Jacobs Well Inc	IN	\$408,480	Director	\$14,000	\$15,792	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	60 organizations. Compensation range \$1,674–\$217,931; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$340,287); for reference, expenses \$599,313 and assets \$0. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mark Epstein, reported title " <i>TREASURER</i> ", 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	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	23 rd
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	17 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 (Mark Epstein) 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 60 similarly situated organizations (Same NTEE sector (T12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,010 is reasonable (approximately the 23rd 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.