

This analysis benchmarks the total compensation of **Candace Surface, Executive Director / CEO** (\$49,067) against **every comparable organization** that fit the selection criteria — **153** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44<sup>th</sup>** percentile of comparable organizations within the typical range

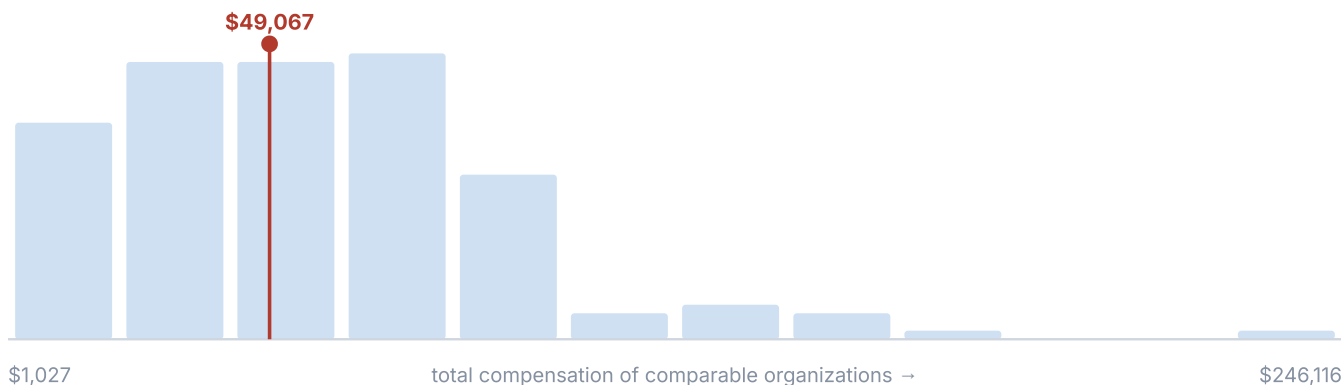
**Benchmarked executive:** Candace Surface — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

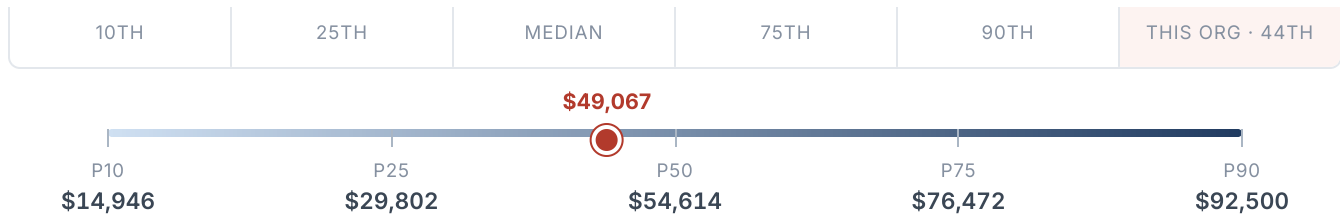
SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$189,672 and \$424,641 — 0.67x to 1.50x the subject's \$283,094 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

**153** organizations qualified on sector, size, and geography → **153** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,946	\$29,802	\$54,614	\$76,472	\$92,500	\$49,067
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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 TN 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
<a href="#">Michigan Association Of Community</a>	MI	\$283,400	Former Exec	\$69,698	<b>\$68,440</b>	2024
<a href="#">Masoc Inc</a>	MA	\$282,232	Executive Director	\$107,113	<b>\$89,210</b>	2025
<a href="#">Tlafrica Inc</a>	CA	\$281,740	President Ceo	\$25,280	<b>\$21,381</b>	2023
<a href="#">New Mexico Adult Education Associat</a>	NM	\$285,508	Executive Di	\$975	<b>\$1,027</b>	2023
<a href="#">Vitalhearts</a>	CO	\$285,686	President	\$87,500	<b>\$79,820</b>	2024
<a href="#">Simulation Interoperability Standards</a>	FL	\$286,737	Executive Director	\$95,004	<b>\$87,415</b>	2023
<a href="#">Sil Lead Inc</a>	TX	\$278,791	Executive Director	\$10,789	<b>\$10,267</b>	2024
<a href="#">Literacy Volunteers Of Morris County</a>	NJ	\$287,427	Executive Director	\$74,160	<b>\$62,992</b>	2024
<a href="#">International Society Of</a>	TX	\$277,473	Executive Di	\$39,860	<b>\$37,933</b>	2024
<a href="#">Books To Prisoners</a>	WA	\$277,093	Program Coordinator	\$10,917	<b>\$9,573</b>	2023
<a href="#">Bee Happy Day Hab Foundation I</a>	TX	\$275,857	Exec Director	\$47,831	<b>\$45,518</b>	2024
<a href="#">Connecticut Trial Lawyers Foundation</a>	CT	\$275,560	Director	\$32,451	<b>\$29,802</b>	2023
<a href="#">Annie's Project-education For Farm Women</a>	IL	\$274,246	Co-ceo	\$68,084	<b>\$65,559</b>	2023
<a href="#">Encore Learning Inc</a>	VA	\$273,925	Executive Director	\$53,100	<b>\$47,519</b>	2025
<a href="#">Emergency Medicine Educational</a>	IN	\$273,000	Chair	\$1,200	<b>\$1,239</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Wordplay Cincy</a>	OH	\$271,462	Director	\$89,000	<b>\$89,679</b>	2024
<a href="#">The Boston Society Inc</a>	MA	\$295,315	Executive Di	\$144,423	<b>\$127,114</b>	2023
<a href="#">Mrva Inc</a>	HI	\$270,500	Vice Preside	\$33,842	<b>\$29,677</b>	2023
<a href="#">Epiphany Women In Focus</a>	CA	\$296,387	Ceo	\$62,000	<b>\$52,437</b>	2023
<a href="#">Glw Childrens Council Inc</a>	NE	\$296,492	Director	\$74,428	<b>\$76,157</b>	2024
<a href="#">Instituto Para El Desarrollo Humano</a>	PR	\$297,025	Operations Director	\$31,925	<b>\$32,868</b>	2023
<a href="#">Dcro Institute</a>	OH	\$268,519	President And Ceo	\$52,646	<b>\$54,614</b>	2023
<a href="#">Nevada Water Resources Association</a>	NV	\$298,632	Executive Co	\$75,529	<b>\$72,025</b>	2024
<a href="#">Berean Bible Institute Inc</a>	WI	\$266,885	President	\$61,248	<b>\$62,651</b>	2023
<a href="#">The Conservative Agenda Project</a>	CT	\$301,250	President And Director	\$268,000	<b>\$246,116</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 153 organizations. Compensation range \$1,027–\$246,116; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$283,094); for reference, expenses \$309,255 and assets \$40,963.

**ROLE MATCH** Candace Surface, reported title *"Executive Director"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 16 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	44 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	38 <sup>th</sup>
Reportable pay only (column D), adjusted	50 <sup>th</sup>
All sources (D + E + F), adjusted	36 <sup>th</sup>

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 (Candace Surface) 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 153 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,067 is reasonable (approximately the 44<sup>th</sup> 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.