

South Summit Education Foundation

Executive Director / CEO

EIN 812027252

UT · NTEE B01

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Emily Flinders, Executive Director / CEO** (\$12,500) against **every comparable organization** that fit the selection criteria — **542** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

Benchmarked executive: Emily Flinders — reported title “Director”, 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 (B01).
BUDGET	Total revenue between \$69,098 and \$154,698 — 0.67x to 1.50x the subject's \$103,132 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

542 organizations qualified on sector, size, and geography → **542** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,648	\$12,651	\$28,717	\$50,501	\$77,735	\$12,500
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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 UT 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
Nackey S Loeb School Of Communications	NH	\$102,896	Executive Director	\$82,414	\$74,353	2024
Greater Bloomington Chamber Of Commerce	IN	\$103,448	President	\$4,041	\$4,164	2024
Maryland Bar Foundation Inc	MD	\$102,803	Director	\$15,561	\$14,635	2023
Minnesota Trucking Association	MN	\$103,488	President	\$14,000	\$13,916	2023
United States Earth Science	OK	\$102,526	Executive Di	\$29,162	\$31,375	2024
Children And Teachers Foundation Of The	IL	\$103,771	President	\$41,706	\$41,245	2023
Fairview Public Library	NY	\$102,470	Director	\$30,160	\$26,628	2024
The Austin School For The Performing & Visual Arts	TX	\$102,357	Executive Director	\$86,960	\$84,992	2024
Kansas Council On Economic Education	KS	\$102,314	President & Ceo	\$21,538	\$22,735	2024
National Association Of College	OH	\$103,998	Senior Director Of Finance & Administration	\$18,379	\$19,020	2024
Coptic Educational Foundation	CA	\$102,200	Secretary	\$2,670	\$2,253	2024
Texas Arabic Academy Inc	TX	\$102,125	Ceo	\$22,000	\$21,502	2024
Michael J Connell Memorial Fund	CA	\$102,022	Co-trustee	\$49,000	\$41,341	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Acmpe Scholarship Fund Inc	CO	\$102,021	President/ceo	\$66,074	\$61,904	2024
Northwest Tennessee	TN	\$101,975	President/ce	\$56,923	\$58,461	2024
Porter Memorial Library Association	ME	\$104,415	Library Director	\$35,568	\$35,827	2023
National Policy Board Of Educactional Administrati	VA	\$104,507	Executive Director	\$51,400	\$48,491	2024
Project Implicit Inc	MA	\$104,552	Executive Director	\$111,038	\$94,979	2025
Delta Epsilon Sigma National	PA	\$101,687	Executive Di	\$7,500	\$7,308	2024
Southern Connecticut Chinese School Inc	CT	\$104,753	Principal	\$4,800	\$4,397	2024
Bangor Area School District	PA	\$101,453	Ex Director	\$11,528	\$11,232	2024
Advanced Nuclear Weapons Alliance	VA	\$105,000	Director	\$28,000	\$26,415	2024
Evolve Mentoring	NC	\$100,977	Executive Director	\$41,333	\$44,722	2022
Suda E Butler High School	KY	\$100,966	Treasurer	\$1,800	\$1,890	2024
North Dakota Farm Bureau Foundation	ND	\$105,298	Sec-treas/executive Vp/ceo	\$69,187	\$74,185	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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	542 organizations. Compensation range \$2–\$431,151; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$103,132); for reference, expenses \$111,085 and assets \$649,429.
ROLE MATCH	Emily Flinders, reported title " <i>Director</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	134 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	26 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	25 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	21 st

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 (Emily Flinders) 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 542 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,500 is reasonable (approximately the 25th 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.