

# Pyramid Community Development Corporation

Executive Director / CEO

EIN 812614509

OH · NTEE S31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Linda Nelson, Executive Director / CEO** (\$38,514) against **every comparable organization** that fit the selection criteria — **99** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

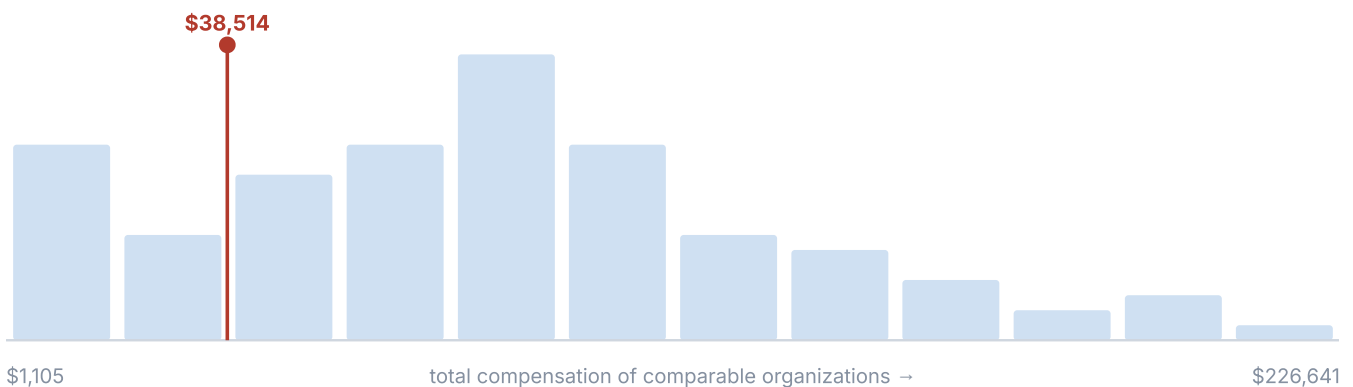
**Benchmarked executive:** Linda Nelson — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

|           |   |
|-----------|---|
| SECTOR    | Organizations sharing the subject's NTEE classification (S31).  |
| BUDGET    | Total revenue between \$300,253 and \$672,210 — 0.67x to 1.50x the subject's \$448,140 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (S31), nationwide + budget 0.67–1.5x revenue.  |

**99** organizations qualified on sector, size, and geography → **99** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|                         |                         |                           |                          |                          |                                    |
|-------------------------|-------------------------|---------------------------|--------------------------|--------------------------|------------------------------------|
| <b>\$13,991</b><br>10TH | <b>\$47,788</b><br>25TH | <b>\$79,580</b><br>MEDIAN | <b>\$111,926</b><br>75TH | <b>\$150,684</b><br>90TH | <b>\$38,514</b><br>THIS ORG · 19TH |
|-------------------------|-------------------------|---------------------------|--------------------------|--------------------------|------------------------------------|



## ■ 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 OH 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="#">Certified Development Corporation</a>        | SC    | \$447,388 | Director           | \$1,875         | <b>\$1,847</b>   | 2024 |
| <a href="#">Michigan Faith In Action</a>                 | MI    | \$448,959 | Executive Di       | \$61,700        | <b>\$60,128</b>  | 2024 |
| <a href="#">Vibe District Virginia Beach</a>             | VA    | \$446,533 | Executive Director | \$91,406        | <b>\$83,327</b>  | 2024 |
| <a href="#">University District Development Associat</a> | WA    | \$449,817 | Ceo - Officer      | \$139,201       | <b>\$117,667</b> | 2024 |
| <a href="#">Central Region Innovation And</a>            | KY    | \$450,611 | Executive Director | \$48,082        | <b>\$50,213</b>  | 2023 |
| <a href="#">Bayview Community Development Corp</a>       | CA    | \$453,216 | Vice Chairman      | \$12,000        | <b>\$9,783</b>   | 2024 |
| <a href="#">Pemiscot County Initiative Network</a>       | MO    | \$441,365 | Director           | \$52,977        | <b>\$51,611</b>  | 2025 |
| <a href="#">Lowell Development &amp; Financial Corp</a>  | MA    | \$458,536 | Executive Di       | \$151,318       | <b>\$128,383</b> | 2024 |
| <a href="#">Conyers Rockdale Economic Deve</a>           | GA    | \$436,100 | Exec Director      | \$125,750       | <b>\$122,904</b> | 2023 |
| <a href="#">Fly Sun Valley Alliance Inc</a>              | ID    | \$427,621 | Executive Di       | \$135,752       | <b>\$136,346</b> | 2024 |
| <a href="#">Downtown Pkb Inc</a>                         | WV    | \$423,548 | Executive Di       | \$66,121        | <b>\$67,594</b>  | 2024 |
| <a href="#">Dania Economic Development Corp Inc</a>      | FL    | \$474,716 | Executive Director | \$92,065        | <b>\$87,516</b>  | 2022 |
| <a href="#">Avatar Non-profit Inc</a>                    | FL    | \$475,621 | President          | \$5,000         | <b>\$4,435</b>   | 2024 |
| <a href="#">Menomonee Valley Partners Inc</a>            | WI    | \$420,413 | Executive Director | \$105,614       | <b>\$107,216</b> | 2023 |

| ORGANIZATION   | STATE | REVENUE   | MATCHED TITLE              | COMP (REPORTED) | COMP (ADJUSTED)  | FY   |
|--|-------|-----------|----------------------------|-----------------|------------------|------|
| <a href="#">Chico Economic Planning Corporation</a>                        | CA    | \$417,941 | Executive Director         | \$104,004       | <b>\$87,296</b>  | 2023 |
| <a href="#">Burlington Community Development Corp</a>                      | VT    | \$415,198 | President                  | \$19,449        | <b>\$19,028</b>  | 2023 |
| <a href="#">Tacony Community Development Corpor</a>                        | PA    | \$414,614 | Interim Executive Director | \$55,846        | <b>\$52,581</b>  | 2024 |
| <a href="#">Rolland Curtis Commercial Qalichb Inc</a>                      | CA    | \$413,513 | President                  | \$29,689        | <b>\$24,205</b>  | 2024 |
| <a href="#">Midlands Latino Community Development</a>                      | NE    | \$483,552 | Executive Director         | \$112,800       | <b>\$117,931</b> | 2023 |
| <a href="#">The Peoples Place Inc</a>                                      | CT    | \$412,013 | Executive Director         | \$50,769        | <b>\$44,943</b>  | 2024 |
| <a href="#">Waipahu Community Association</a>                              | HI    | \$411,945 | Executive Dir.             | \$50,000        | <b>\$42,265</b>  | 2024 |
| <a href="#">Yonkers South Broadway District Management Association Inc</a> | NY    | \$411,834 | Executive Director         | \$81,304        | <b>\$71,414</b>  | 2023 |
| <a href="#">West Broadway Business And Area Coalition</a>                  | MN    | \$406,331 | Executive Director         | \$93,521        | <b>\$87,248</b>  | 2024 |
| <a href="#">Craft3 Future Fund</a>   | OR    | \$405,349 | President                  | \$31,950        | <b>\$28,841</b>  | 2023 |
| <a href="#">Colorado Thrives</a>   | CO    | \$497,226 | Executive Director         | \$170,630       | <b>\$154,476</b> | 2024 |

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

## ■ Sample, role match & sensitivity

|                 |  |
|-----------------|--|
| PEER COUNT      | 99 organizations. Compensation range \$1,105–\$226,641; filing years 2022–2025.  |
| SIZE BASIS      | Matched on total revenue (\$448,140); for reference, expenses \$422,519 and assets \$88,546.   |
| ROLE MATCH      | Linda Nelson, reported title "EXECUTIVE DIRECOTR", benchmarked as Executive Director / CEO. The title maps directly to this 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        | 1 peer 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 | 19 <sup>th</sup>   |
| Total compensation (D + F), as reported (no adjustments)                                | 19 <sup>th</sup>   |
| Reportable pay only (column D), adjusted  | 23 <sup>rd</sup>   |
| All sources (D + E + F), adjusted   | 9 <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 (Linda Nelson) 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 99 similarly situated organizations (Same NTEE sector (S31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,514 is reasonable (approximately the 19<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.