

# The Reciprocity Collective

Executive Director / CEO

EIN 813599541

CO · NTEE J22

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mary Putman, Executive Director / CEO** (\$100,420) against **every comparable organization** that fit the selection criteria — **97** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Mary Putman — 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 (J22).

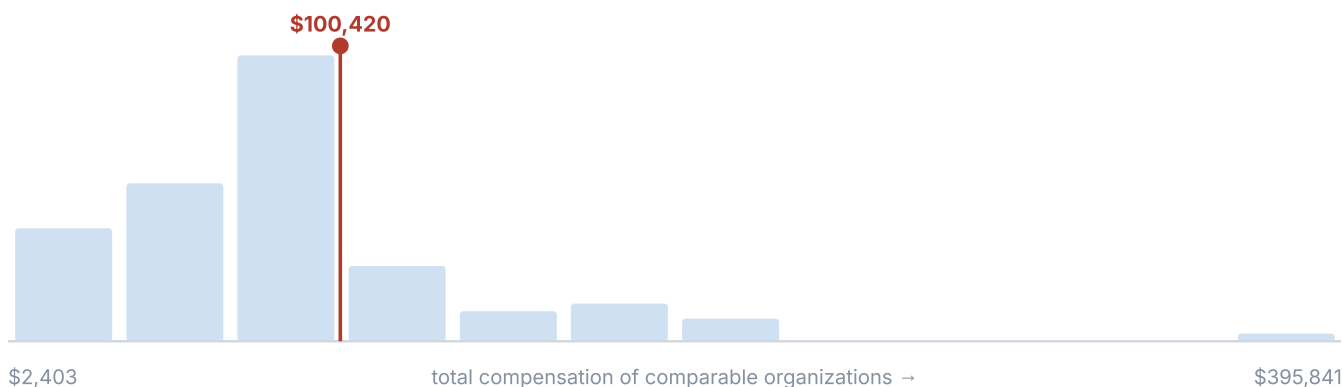
**BUDGET** Total revenue between \$325,914 and \$729,660 — 0.67x to 1.50x the subject's \$486,440 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (J22), nationwide + budget 0.67–1.5x revenue.

**97** organizations qualified on sector, size, and geography

→ **97** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,016

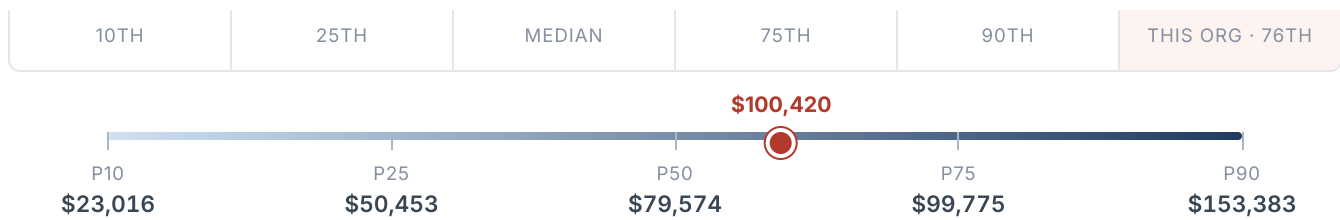
\$50,453

\$79,574

\$99,775

\$153,383

**\$100,420**



## ● 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 CO 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="#">Seesaw Communities Inc</a>	CA	\$486,919	Secretary	\$59,298	<b>\$54,977</b>	2023
<a href="#">Operating Engineers Local 953 Journeyman</a>	NM	\$484,913	Executive Director	\$74,942	<b>\$84,061</b>	2024
<a href="#">Matco Industries Inc</a>	OH	\$483,019	Ceo	\$112,724	<b>\$128,190</b>	2023
<a href="#">Youngstown Area Electrical Joint Apprenticeship And Training Committee</a>	OH	\$491,486	Training Director	\$83,015	<b>\$94,405</b>	2023
<a href="#">Local Union No 24 Dayton Area</a>	OH	\$491,755	Director	\$72,322	<b>\$82,244</b>	2023
<a href="#">National Utility Industry Training Fund</a>	DC	\$493,105	Executive Director	\$156,342	<b>\$143,078</b>	2024
<a href="#">The Workfirst Foundation</a>	NY	\$479,200	Former Chairman	\$36,848	<b>\$34,725</b>	2024
<a href="#">Team Woofgang &amp; Co Inc</a>	CT	\$494,715	Executive Director	\$102,038	<b>\$99,775</b>	2024
<a href="#">The Rocky Mountain Mining Institute</a>	CO	\$475,435	Executive Director	\$152,652	<b>\$152,652</b>	2024
<a href="#">Youth Design Center Inc</a>	NY	\$475,323	Executive Director	\$126,955	<b>\$119,640</b>	2024
<a href="#">Valley Contractors Workforce Foundation</a>	CA	\$474,500	Executive Dir.	\$78,974	<b>\$71,119</b>	2024
<a href="#">Fort Wayne Construction Trades</a>	IN	\$499,198	Project Mana	\$3,000	<b>\$3,215</b>	2025
<a href="#">Hampton Roads Electrical Joint Apprent</a>	VA	\$473,472	Director	\$119,460	<b>\$120,290</b>	2024
<a href="#">Embodywise</a>	CA	\$469,938	President	\$22,000	<b>\$20,397</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sheet Metal Workers International Local</a>	LA	\$503,872	Executive Director	\$97,346	<b>\$115,090</b>	2023
<a href="#">Curley's House Of Style Inc</a>	FL	\$506,165	President	\$19,500	<b>\$19,104</b>	2024
<a href="#">We Are Hope Inc</a>	WI	\$466,247	Executive Director	\$67,173	<b>\$73,162</b>	2024
<a href="#">Homeaid Austin Inc</a>	TX	\$454,432	Executive Director	\$90,017	<b>\$93,907</b>	2024
<a href="#">Vickery Trading Company Inc</a>	TX	\$519,930	Board Chairman	\$32,692	<b>\$34,105</b>	2024
<a href="#">Millers Crew Inc</a>	NC	\$520,221	Secretary/treasurer	\$72,000	<b>\$79,878</b>	2023
<a href="#">Plumbers &amp; Pipefitters Apprenticeship</a>	WY	\$450,707	Training Director	\$195,160	<b>\$217,943</b>	2024
<a href="#">United Plant &amp; Production Workers</a>	NY	\$448,179	Fund Admin	\$92,072	<b>\$89,330</b>	2023
<a href="#">Jobs Of Hope Inc</a>	CO	\$446,303	Executive Director	\$65,849	<b>\$67,794</b>	2023
<a href="#">Lafayette Electrical Joint Apprenticeship &amp; Training Committee</a>	IN	\$444,967	Training Coordinator	\$70,005	<b>\$76,990</b>	2024
<a href="#">New Century Foundation</a>	VA	\$443,191	President	\$81,424	<b>\$84,412</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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** 97 organizations. Compensation range \$2,403–\$395,841; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$486,440); for reference, expenses \$379,980 and assets \$153,279.

ROLE MATCH	Mary Putman, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	75 <sup>th</sup>
Reportable pay only (column D), adjusted	79 <sup>th</sup>
All sources (D + E + F), adjusted	66 <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 (Mary Putman) 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 97 similarly situated organizations (Same NTEE sector (J22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100,420 is reasonable (approximately the 76<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.