

Smeco Charitable Foundation Inc

Executive Director / CEO

EIN 813611883

MD · NTEE T21

FY ending 2024-12-31

June 15, 2026

This analysis benchmarks the total compensation of **Sonja M Cox, Executive Director / CEO** (\$115,107) against **every comparable organization** that fit the selection criteria — **219** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Sonja M Cox — reported title "VICE PRESIDE", 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 (T21).

BUDGET Total revenue between \$56,641 and \$126,810 — 0.67x to 1.50x the subject's \$84,540 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

219 organizations qualified on sector, size, and geography → **219** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,907	\$11,218	\$27,190	\$43,053	\$80,811	\$115,107
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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
Ricky Martin Foundation Corp	PR	\$84,718	Director	\$30,977	\$30,977	2024
Intervalien Foundation	CA	\$84,181	President/director	\$75,000	\$71,318	2023
The Mike Gallagher Show Charitable	NY	\$84,008	Executive Di	\$117,200	\$116,625	2023
The Tyner Family Foundation	OH	\$83,525	Treasurer	\$60,259	\$70,284	2023
Eleanor And Henry Jansen Foundation	WA	\$83,352	Executive Director	\$4,988	\$4,777	2024
For Holding Co Inc	NY	\$85,936	Executive Director	\$3,698	\$3,574	2024
United Way Of Franklin County	IN	\$85,982	Executive Director	\$30,022	\$34,865	2023
Joyal Capital Management Foundation Inc	MA	\$86,055	Clerk, Director, Program Director	\$55,008	\$54,435	2023
Robert And Louise Bossardt Trust	VT	\$82,902	Trustee	\$12,686	\$14,062	2023
Lev Chai	NJ	\$82,749	Trustee	\$7,000	\$6,685	2024
The Foundation Of The Broome-tioga	NY	\$82,492	Chief Executive Officer	\$35,005	\$33,834	2024
Elbert Memorial Hospital Foundation	GA	\$82,363	Executive Di	\$3,591	\$3,976	2023
Kansas City Kansas Area Chamber	KS	\$87,004	President (F	\$3,686	\$4,259	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Howard Rasmussen Charitable Trust	MN	\$87,177	Trustee	\$2,500	\$2,720	2023
Canton-inwood Area Health Foundation	SD	\$81,750	Executive Director	\$25,077	\$29,603	2024
Jewish Family & Children's Services Of	NJ	\$81,731	Ceo	\$68,048	\$64,986	2024
Jewish Federation Of Cape Cod Inc	MA	\$87,568	Director	\$3,258	\$3,132	2024
American Football Coaches Foundation	TX	\$81,069	Executive Director	\$15,439	\$16,093	2025
Sail Beyond Cancer Annapolis Inc	MD	\$80,898	Executive Di	\$20,000	\$20,000	2024
Steven & Lottie Walker Family Foundation	CA	\$88,255	Asst. Secretary/community Director	\$35,872	\$34,111	2023
Western Reserve Area Agency On Aging	OH	\$88,626	Ceo	\$41,528	\$47,047	2024
Robert P Giddings Trust	MA	\$80,222	Trustee	\$7,736	\$7,436	2024
Lakes Region Community Services	NH	\$88,991	Director	\$24,111	\$23,813	2024
Friends Of Cmh Sumner Community	IA	\$80,040	Cha/cfo	\$33,982	\$39,799	2024
Chouteau House Qalich Inc	MO	\$89,148	Vp Of Finance	\$34,211	\$38,758	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	219 organizations. Compensation range \$291–\$1,166,923; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$84,540); for reference, expenses \$64,348 and assets \$323,765.
ROLE MATCH	Sonja M Cox, reported title "VICE PRESIDE", 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	119 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	18 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	94 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	98 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 (Sonja M Cox) 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 15, 2026,

comparing compensation against 219 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$115,107 is reasonable (approximately the 94th 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 15, 2026.