

# The Fund For Northern Tier Development

Executive Director / CEO

EIN 815062580  
 PA · NTEE R99  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Susan Kefover, Executive Director / CEO** (\$56,000) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Susan Kefover — 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 (R99).

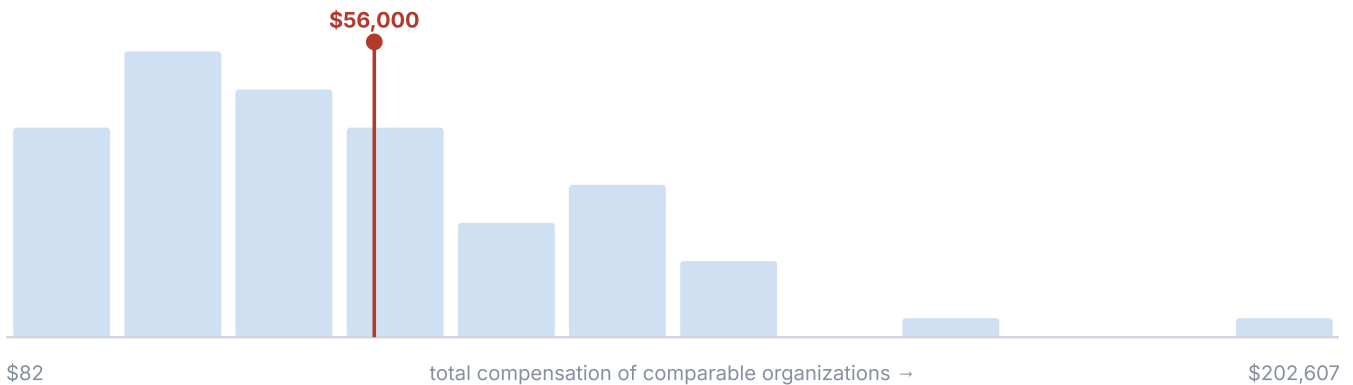
**BUDGET** Total revenue between \$76,451 and \$171,160 — 0.67x to 1.50x the subject's \$114,107 (the band tightens as size grows).

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

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

→ **70** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,821	\$23,306	\$45,409	\$73,367	\$94,639	\$56,000
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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 PA 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="#">Rhode Island State Right To Life Committee Inc</a>	RI	\$114,176	Executive Director	\$43,350	<b>\$42,913</b>	2023
<a href="#">Sankofa Impact</a>	WA	\$113,817	Executive Director	\$123,013	<b>\$113,702</b>	2023
<a href="#">Unity Women's Desk Inc</a>	NC	\$115,519	Pres. / Coor	\$64,828	<b>\$67,170</b>	2024
<a href="#">Trunorth Foundation</a>	CO	\$115,536	President & Ceo	\$75,000	<b>\$72,115</b>	2024
<a href="#">Center For The Healing Of Racism</a>	TX	\$112,124	Executive Director	\$75,000	<b>\$77,453</b>	2023
<a href="#">Progress Texas</a>	TX	\$116,557	Executive Director	\$12,138	<b>\$12,536</b>	2023
<a href="#">Rhode Island Cross Disability Coalition</a>	RI	\$117,708	Operations Manager	\$4,641	<b>\$4,463</b>	2024
<a href="#">Illinois Alliance For Retired Americans</a>	IL	\$109,743	Executive Dir.	\$58,058	<b>\$57,236</b>	2024
<a href="#">Virginia Coalition For Open</a>	VA	\$109,373	Executive Di	\$61,000	<b>\$59,062</b>	2024
<a href="#">League Of Women Voters Of</a>	CA	\$108,868	Executive Director	\$72,560	<b>\$62,829</b>	2024
<a href="#">Immigrant Hope</a>	MN	\$119,748	Board Member	\$28,252	<b>\$28,820</b>	2023
<a href="#">A Is For</a>	NY	\$107,850	Executive Director	\$26,000	<b>\$24,255</b>	2023
<a href="#">Equalitymaine</a>	ME	\$120,560	Pgm Director/exec Dir.	\$17,666	<b>\$17,739</b>	2024
<a href="#">Unitarian Universalists For Social Justice</a>	DC	\$107,475	Executive Director	\$33,456	<b>\$30,309</b>	2023
<a href="#">Right To Life Of Southwest Indiana</a>	IN	\$120,757	Executive Director	\$82,323	<b>\$89,627</b>	2023
<a href="#">Word Is Bond</a>	OR	\$120,761	Executive Director	\$68,895	<b>\$66,052</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Christian Womens Job Corps Of Rusk</a>	TX	\$121,524	Executive Dir.	\$45,691	<b>\$45,832</b>	2024
<a href="#">Medgar And Myrlie Evers Institute</a>	MS	\$106,645	Executive Director	\$64,170	<b>\$73,784</b>	2023
<a href="#">New York Civil Rights Coalition Inc</a>	NY	\$106,226	President & Ceo	\$95,000	<b>\$88,625</b>	2023
<a href="#">Center For Digital Democracy</a>	DC	\$105,491	President	\$126,259	<b>\$111,103</b>	2024
<a href="#">Ulysses S Grant Institute For The Study</a>	AL	\$105,077	President And Ceo	\$187,022	<b>\$202,607</b>	2024
<a href="#">Memphis For All</a>	TN	\$124,252	Board Member	\$38,642	<b>\$41,933</b>	2023
<a href="#">Oregon Firearms Federation</a>	OR	\$125,325	Director	\$55,000	<b>\$52,731</b>	2023
<a href="#">North Carolina Family Policy</a>	NC	\$129,563	President	\$21,058	<b>\$21,819</b>	2024
<a href="#">Welfare Rights Organization</a>	LA	\$130,354	Executive Director	\$20,223	<b>\$22,989</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	70 organizations. Compensation range \$82–\$202,607; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$114,107); for reference, expenses \$140,087 and assets \$213,858.
ROLE MATCH	Susan Keffer, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	12 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	57 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	59 <sup>th</sup>
Reportable pay only (column D), adjusted	59 <sup>th</sup>
All sources (D + E + F), adjusted	43 <sup>rd</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 (Susan Keffer) 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 70 similarly situated organizations (Same NTEE major group (R), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,000 is reasonable (approximately the 57<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.