

Salt Lake Harm Reduction Project

Executive Director / CEO

EIN 815416993

UT · NTEE E50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mackenzie Bray, Executive Director / CEO** (\$62,500) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

Benchmarked executive: Mackenzie Bray — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E50).

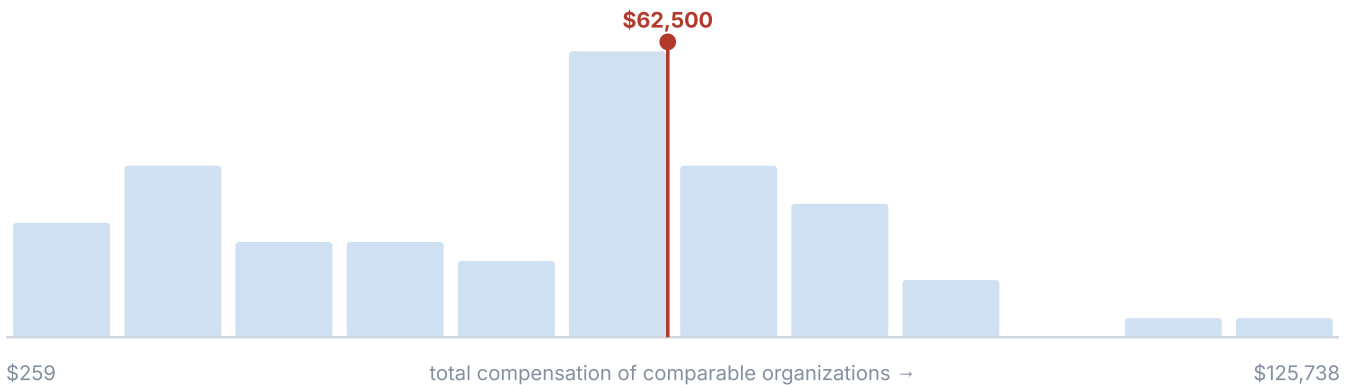
BUDGET Total revenue between \$232,648 and \$520,854 — 0.67x to 1.50x the subject's \$347,236 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E50), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography

→ **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,711	\$22,115	\$54,401	\$67,893	\$79,352	\$62,500
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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
Therapy And Counseling Services	PA	\$346,088	Treasurer/clinical Director	\$41,769	\$40,698	2024
Therapies For Hope Inc	CO	\$344,783	Executive Di	\$5,600	\$5,401	2023
Equi-kids Therapeutic Riding Program	VA	\$344,773	Executive Director	\$23,750	\$23,068	2023
Voices Of Hope For Aphasia Inc	FL	\$341,264	Executive Director	\$58,920	\$54,081	2024
The Arc Of Whatcom County	WA	\$357,296	Executive Director	\$63,711	\$57,379	2023
Windhorse Equine Learning	MT	\$358,139	Executive Director	\$55,000	\$57,927	2024
Easter Seals Southwest Florida	FL	\$361,813	President & Ceo	\$15,453	\$14,184	2024
Hopelife Regeneration Inc	NC	\$329,601	President	\$23,088	\$23,997	2023
Ahead With Horses Inc	CA	\$327,152	Executive Dir.	\$64,480	\$54,401	2024
Carrusel En La Sebastiana Corp	PR	\$369,010	Executive Director	\$41,900	\$43,138	2023
Pure Living Recovery And Rehabilitation	IL	\$324,689	Cfo	\$10,908	\$10,478	2024
Community Supported Acupuncture	KY	\$323,981	Executive Director	\$74,150	\$77,837	2024
New Hope Equine Assisted Therapy	TX	\$320,848	Executive Dir.	\$36,279	\$34,544	2025
Hope To Walk Inc	VA	\$376,619	Executive Di	\$49,718	\$46,904	2024
Two Bear Therapeutic Riding Center Inc	MT	\$317,556	Executive Dir.	\$55,000	\$59,638	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Berkeley Acupuncture Project Of Ca	CA	\$316,423	President	\$54,937	\$46,350	2024
Association Of Occupational And	DC	\$378,399	Executive Director	\$79,185	\$67,893	2024
Arise At Marshall Farms Inc	NY	\$380,033	Ceo	\$18,310	\$16,644	2023
Therapy Dogs International Inc	NJ	\$380,069	President	\$140,000	\$125,738	2023
Form5 Prosthetics Inc	OH	\$314,173	Founder/ Ceo	\$55,000	\$56,917	2024
School Of Service	MO	\$310,410	Executive Director	\$39,046	\$41,600	2023
Leaps And Sounds Pediatric Rehabilitation	OH	\$385,091	Voting Member	\$66,060	\$68,363	2024
Willowind Therapeutic Riding Center Inc	ME	\$303,502	Executive Director	\$94,308	\$92,268	2024
Warrior Ranch Foundation Inc	NY	\$395,902	President	\$21,650	\$19,115	2024
Vip Neurorehabilitation Center	CA	\$400,040	Executive Di	\$69,167	\$60,079	2023

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 **65** organizations. Compensation range \$259–\$125,738; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$347,236); for reference, expenses \$464,412 and assets \$20,075.

ROLE MATCH Mackenzie Bray, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	68 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	69 th
All sources (D + E + F), adjusted	58 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 (Mackenzie Bray) 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 65 similarly situated organizations (Same NTEE sector (E50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,500 is reasonable (approximately the 68th 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.