

Shelbyville Community Soup Kitchen

Executive Director / CEO

EIN 815425385

TN · NTEE K30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Martin, Executive Director / CEO** (\$41,100) 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 **45th** percentile of comparable organizations within the typical range

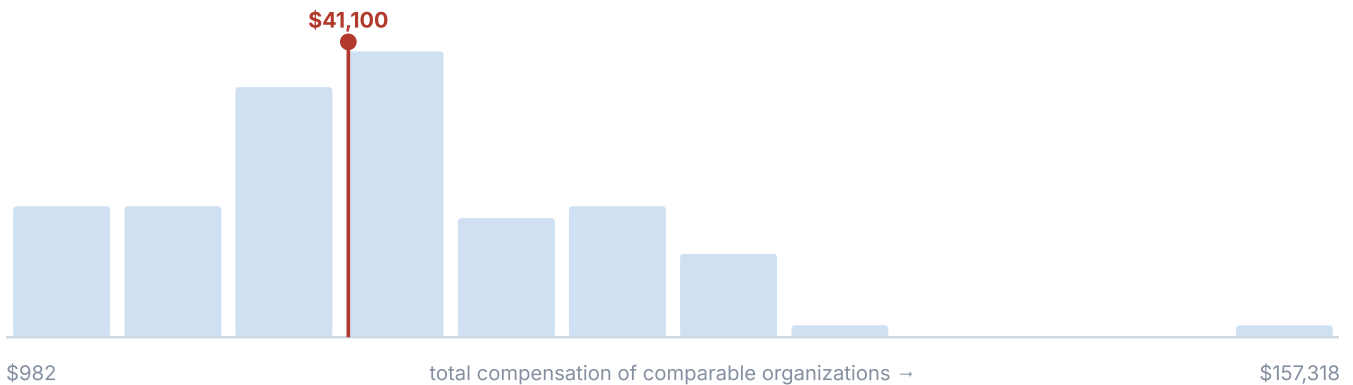
Benchmarked executive: Robert Martin — reported title “EMPLOYEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

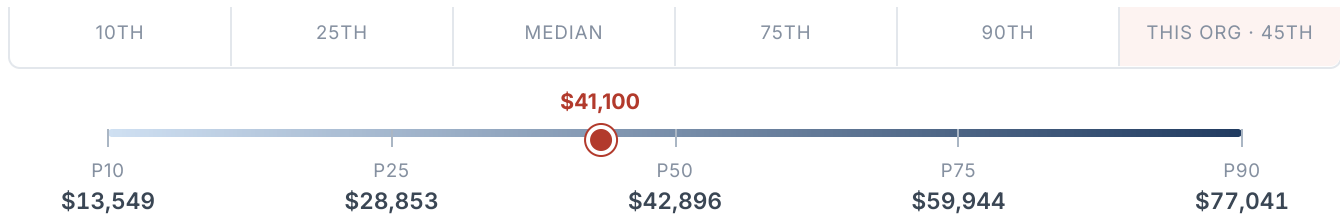
SECTOR	Organizations sharing the subject's NTEE classification (K30).
BUDGET	Total revenue between \$159,446 and \$356,970 — 0.67x to 1.50x the subject's \$237,980 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K30), nationwide + budget 0.67–1.5x revenue.

97 organizations qualified on sector, size, and geography → **97** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,549	\$28,853	\$42,896	\$59,944	\$77,041	\$41,100
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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 TN 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
Table Of Plenty Hmb	CA	\$238,096	Executive Director	\$49,154	\$41,572	2023
Dig In Yancey Community Garden	NC	\$236,988	Executive Director	\$44,972	\$44,207	2024
Musically Fed	AZ	\$236,845	Executive Director - Founder	\$84,500	\$77,312	2024
Travelers Rest Farmers Market	SC	\$239,400	Executive Di	\$46,686	\$46,335	2024
5loaves2fishnmi	MI	\$235,864	Secretary	\$15,000	\$14,729	2024
Fundacion Yo Puedo Inc	PR	\$235,670	President	\$2,395	\$2,395	2024
Katie's Kroops	SC	\$241,388	President	\$48,000	\$51,058	2022
The Preservery Foundation	CO	\$241,628	Executive Director	\$110,000	\$100,345	2024
Hungry World Farm	IL	\$241,844	Executive Director	\$18,995	\$18,290	2023
Northwest Mutual Aid Collective Inc	PA	\$233,724	Executive Director	\$70,901	\$69,252	2023
Seven Loaves Soup Kitchen Inc	PA	\$233,043	Mission Coordinator	\$12,000	\$11,385	2024
Sfmv Inc	FL	\$232,360	Market Manager	\$44,136	\$45,660	2021
Petare-latam Foundation Inc	FL	\$245,674	Treasurer	\$32,350	\$28,912	2024
Stone Soup	UT	\$228,935	Executive Di	\$2,500	\$2,434	2024
Mothers For Mothers Postpartum Justice Project	CA	\$227,724	President	\$24,000	\$19,716	2024
Colorado Farm To Table Inc	CO	\$248,995	Executive Dir.	\$39,350	\$35,896	2024
Kettering Back Pack Inc	OH	\$226,497	Executive Director	\$19,128	\$19,843	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
A Best Choice Mobile Ultrasound And	VA	\$225,974	Executive Di	\$87,300	\$82,560	2023
First Fruits Of The Ridge Inc	GA	\$224,418	Lead Pastor	\$65,000	\$62,177	2024
Our Daily Bread	MS	\$222,786	Executive Director	\$18,750	\$20,454	2023
Food Is Free Albuquerque Chapter	NM	\$222,630	Managing Dir	\$33,111	\$34,881	2023
Soil2service Inc	MI	\$254,394	Executive Director	\$1,000	\$982	2024
Provo Farmers Market	UT	\$256,114	Executive Dir.	\$33,500	\$32,618	2024
Now Serving Inc	NC	\$256,898	Executive Director	\$80,859	\$81,832	2023
Helps Outreach Inc	FL	\$218,935	Pres/treas/b	\$86,000	\$76,860	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	97 organizations. Compensation range \$982–\$157,318; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$237,980); for reference, expenses \$240,658 and assets \$954,285.
ROLE MATCH	Robert Martin, reported title " <i>EMPLOYEE</i> ", 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	1 peer 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	45 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	44 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 (Robert Martin) 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 (K30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,100 is reasonable (approximately the 45th 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.