

Team Factory

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Michael Mackie, Executive Director / CEO** (\$33,750) against **every comparable organization** that fit the selection criteria — **488** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

Benchmarked executive: Michael Mackie — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (O50).

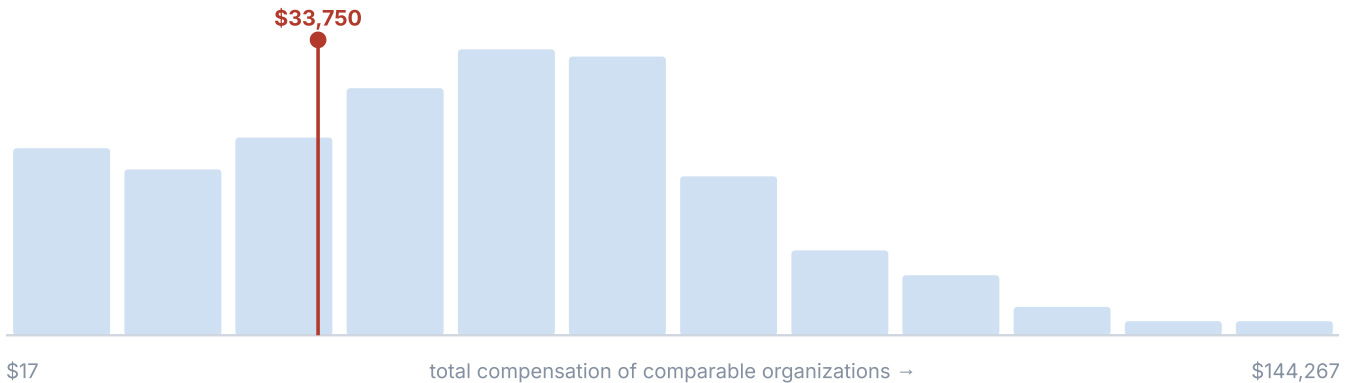
BUDGET Total revenue between \$181,472 and \$406,282 — 0.67x to 1.50x the subject's \$270,855 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

488 organizations qualified on sector, size, and geography

→ **488** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,701	\$27,898	\$50,014	\$68,881	\$89,115	\$33,750
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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 NE 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
Sumanda Inc	CA	\$270,753	Secretary/chief Financial	\$3,000	\$2,480	2023
Supreme Family Foundation Inc	GA	\$271,011	Executive Dir.	\$65,000	\$62,560	2023
Akron Youth Mentorship	OH	\$271,035	Executive Di	\$46,945	\$47,595	2023
Ccdi Inc	MO	\$270,212	President	\$28,909	\$29,309	2023
Habesha Inc	GA	\$271,617	Executive Director	\$50,000	\$48,123	2023
Nica Nadadores Inc	PA	\$269,883	President	\$27,225	\$25,988	2023
You Are Beautiful People Inc	NY	\$271,834	Executive Di	\$82,500	\$69,312	2024
Lanai Youth Center Inc	HI	\$269,839	Executive Di	\$51,385	\$44,037	2023
The Bloom Project Inc	IN	\$269,431	Executive Director	\$60,000	\$60,566	2023
Ethos Volleyball Club	TN	\$272,794	Director	\$70,000	\$68,411	2024
Citizen Scholars Institute Inc	SC	\$272,860	Executive Director	\$75,000	\$74,895	2023
Firsthome Iq	CA	\$268,537	Executive Director And Secretary	\$120,000	\$96,341	2024
I Am Academy	MI	\$273,198	Director	\$50,615	\$48,573	2024
Berkshire Summer Music Inc	MA	\$268,484	President	\$52,000	\$43,445	2024
Msi Youth Foundation Inc	IN	\$268,433	Director	\$2,341	\$2,295	2024
Girls On The Run Of Greater	CA	\$273,329	Executive Dir.	\$75,923	\$60,954	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Independent Order Of Oddfellows	NC	\$268,213	Exec Director	\$15,000	\$14,410	2024
Under The Lights Flag Football Foundation Inc	FL	\$267,380	President	\$24,320	\$21,869	2023
Youth Celebrate Diversity	CO	\$274,583	Executive Di	\$92,814	\$80,613	2025
Farmingdale Soccer Club Inc	NY	\$266,920	1st Vice President	\$61,480	\$51,652	2024
Rockteen Youth Foundation	TX	\$266,614	C.o.o.	\$50,000	\$49,838	2022
South Broadway Art Project	MO	\$275,501	Office Manager	\$11,563	\$11,723	2023
Turning Point Inc	GA	\$265,638	Secretary	\$19,050	\$17,809	2024
A Fair Shake For Youth Inc	NY	\$276,311	Exec Director	\$85,000	\$71,413	2024
Inner City Youth And Family Services Inc	NY	\$265,000	Ceo	\$71,106	\$64,026	2022

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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	488 organizations. Compensation range \$17–\$144,267; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$270,855); for reference, expenses \$324,294 and assets \$114,302.
ROLE MATCH	Michael Mackie, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	31 st
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	63 rd

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 (Michael Mackie) 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 488 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,750 is reasonable (approximately the 31st 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.