

# Glow 414 Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Mickell Dent, Executive Director / CEO** (\$48,081) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Mickell Dent — 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 (P20).

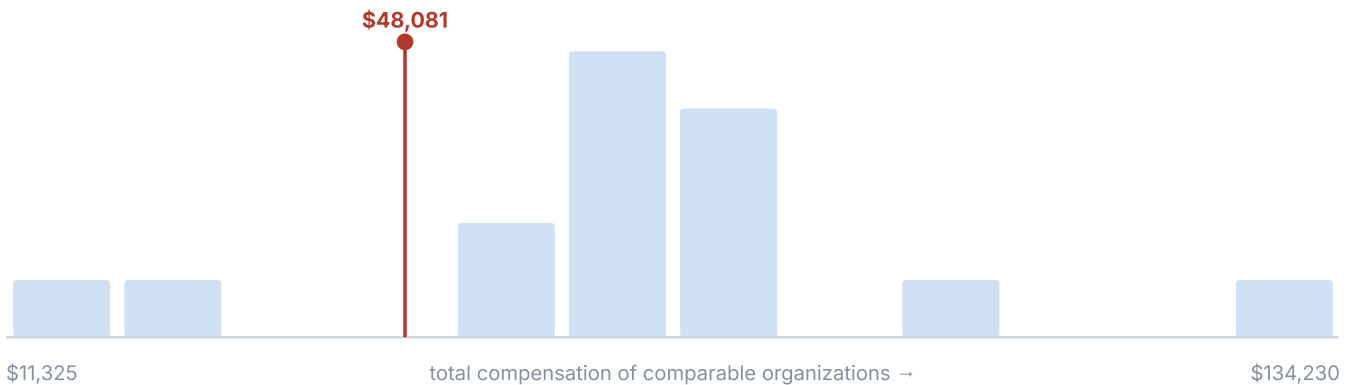
**BUDGET** Total revenue between \$256,428 and \$574,093 — 0.67x to 1.50x the subject's \$382,729 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P20) + WI + budget 0.67–1.5x revenue.

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

→ **15** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$40,335</b>	<b>\$59,546</b>	<b>\$69,495</b>	<b>\$77,380</b>	<b>\$90,305</b>	<b>\$48,081</b>
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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 WI 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="#">Acts 1728 Dance Inc</a>	WI	\$387,518	Director Of	\$31,005	<b>\$31,005</b>	2024
<a href="#">Peer Specialists Limited</a>	WI	\$367,870	General Manager	\$82,074	<b>\$82,074</b>	2024
<a href="#">Love Inc Of Sheboygan County Inc</a>	WI	\$346,241	Executive Dir.	\$69,495	<b>\$69,495</b>	2024
<a href="#">Eden Invitation Inc</a>	WI	\$423,039	President	\$77,913	<b>\$77,913</b>	2024
<a href="#">Wisconsin Dental Association</a>	WI	\$424,964	Executive Director	\$52,772	<b>\$54,331</b>	2023
<a href="#">Cornerstone Of Grace</a>	WI	\$329,196	Director	\$63,592	<b>\$65,470</b>	2023
<a href="#">Heartlove Place Inc</a>	WI	\$326,422	Executive Dir.	\$130,379	<b>\$134,230</b>	2023
<a href="#">West Africa Leadership And Youth</a>	WI	\$319,766	President	\$72,500	<b>\$70,631</b>	2025
<a href="#">1hope Together Inc</a>	WI	\$317,432	Executive Director	\$98,326	<b>\$95,792</b>	2025
<a href="#">Stateline Pregnancy Clinic Inc</a>	WI	\$308,150	Executive Di	\$55,778	<b>\$55,778</b>	2024
<a href="#">Hope For Children Ministries Inc</a>	WI	\$301,536	Secretary Board Member	\$11,000	<b>\$11,325</b>	2023
<a href="#">Karunainc</a>	WI	\$265,501	Executive Di	\$76,846	<b>\$76,846</b>	2024
<a href="#">Myteam Triumph Wisconsin Inc</a>	WI	\$510,002	Executive Director	\$73,538	<b>\$75,710</b>	2023
<a href="#">Compassionate Connections Center Inc</a>	WI	\$538,020	Executive Director	\$63,314	<b>\$63,314</b>	2024
<a href="#">Madison Area Food Pantry Gardens</a>	WI	\$540,984	Farm Manager	\$66,240	<b>\$66,240</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

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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 WI 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

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PEER COUNT	15 organizations. Compensation range \$11,325–\$134,230; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$382,729); for reference, expenses \$415,540 and assets \$39,444.
ROLE MATCH	Mickell Dent, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	3 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	20 <sup>th</sup>
All sources (D + E + F), adjusted	13 <sup>th</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

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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 (Mickell Dent) 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 15 similarly situated organizations (Same NTEE sector (P20) + WI + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,081 is reasonable (approximately the 13<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date] , by a vote of [\_\_ for / \_\_ against] .

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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.