

Social Bridge

Executive Director / CEO

EIN 821024452

CO · NTEE C42

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Michael Lowe, Executive Director / CEO** (\$27,100) against **every comparable organization** that fit the selection criteria — **801** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Michael Lowe — 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 (C42).
BUDGET	Total revenue between \$323,385 and \$723,997 — 0.67x to 1.50x the subject's \$482,665 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

801 organizations qualified on sector, size, and geography → **801** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,872	\$52,227	\$77,283	\$100,649	\$130,189	\$27,100
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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 CO 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
Building Material Thrift Inc	ID	\$482,808	Executive Manager	\$71,547	\$79,375	2024
Buena Vista Audubon Society	CA	\$482,988	Executive Dir.	\$95,729	\$83,985	2025
Nicoya Peninsula Foundation	FL	\$482,998	Secretary And Treasurer	\$104,125	\$102,012	2024
Everglades Law Center Inc	FL	\$483,835	Executive Director	\$91,258	\$89,406	2024
Freedom's Way Heritage Association Inc	MA	\$483,963	Executive Director	\$124,378	\$116,561	2024
Santa Clara River Conservancy	CA	\$481,302	Executive Director	\$128,469	\$115,691	2024
John Bunker Sands Wetland Center Inc	TX	\$481,271	Executive Dir.	\$64,126	\$68,873	2023
Friends Of Bedrock Gardens	NH	\$484,583	Executive Director	\$74,939	\$72,163	2024
Learning Outside Inc	NC	\$484,982	Executive Di	\$70,355	\$75,813	2024
Armstrong Trails Inc	PA	\$480,308	Executive Director	\$52,083	\$55,766	2023
Nc Foundation For Soil And Water	NC	\$480,077	Executive Director	\$70,000	\$77,659	2023
Friends Of Guana Tolomato Matanzas	FL	\$479,661	Fmr Exec Dir	\$31,953	\$32,230	2023
North Carolina Climate Justice	NC	\$485,773	Co-executive Director	\$49,586	\$53,433	2024
Maine Climate Action Now	ME	\$485,922	Executive Director (Mcan)	\$63,818	\$66,644	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Elakha Alliance	OR	\$479,406	Executive Dir.	\$100,833	\$100,539	2023
National Turfgrass Evaluation	MD	\$479,332	Exec Director	\$153,721	\$149,878	2024
Community For Change	TX	\$486,048	Treasurer And Director Of Operations	\$50,000	\$52,160	2024
Austin Youth River Watch	TX	\$486,402	Executive Director	\$76,151	\$81,788	2023
Central States Air Resource	TX	\$478,460	Executive Di	\$84,243	\$87,883	2024
Recycling Association Of Minnesota	MN	\$477,798	Executive Director	\$50,724	\$52,270	2024
Atchafalaya Basinkeeper Inc	LA	\$477,796	Executive Director	\$71,560	\$82,176	2024
Bighorn River Alliance	MT	\$487,540	Executive Director	\$82,957	\$93,258	2024
Kingston Land Trust Inc	NY	\$487,840	Managing Dir	\$60,760	\$58,951	2023
Vermont Farm And Forest	VT	\$476,706	Executive Director	\$66,354	\$69,651	2024
The National Bonsai Foundation	DC	\$488,837	Executive Director	\$143,120	\$130,978	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 **801** organizations. Compensation range \$318–\$903,795; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$482,665); for reference, expenses \$410,765 and assets \$41,426.

ROLE MATCH	Michael Lowe, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	42 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	21 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	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	16 th
All sources (D + E + F), adjusted	11 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 (Michael Lowe) 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 13, 2026, comparing compensation against 801 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,100 is reasonable (approximately the 12th 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 13, 2026.