

The Thinking Project Institute

Executive Director / CEO

EIN 822269798
 CO · NTEE B90
 FY ending 2023-07-31
 June 9, 2026

This analysis benchmarks the total compensation of **Rachel Pickett, Executive Director / CEO** (\$102,588) against **every comparable organization** that fit the selection criteria — **338** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

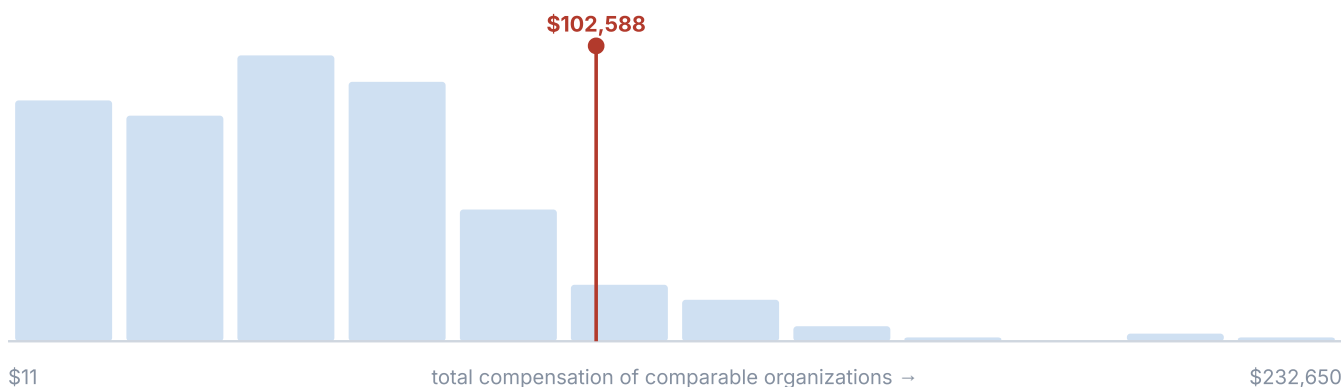
Benchmarked executive: Rachel Pickett — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$148,280 and \$331,971 — 0.67x to 1.50x the subject's \$221,314 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

338 organizations qualified on sector, size, and geography → **338** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,445	\$24,324	\$50,781	\$74,066	\$96,940	\$102,588
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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
New Day Ministries Inc	KY	\$221,206	Executive Director	\$82,167	\$92,063	2023
Community Campus	VT	\$221,131	Director	\$59,510	\$60,675	2024
Economics Arkansas Foundation	AR	\$220,831	Executive Director	\$17,065	\$19,430	2024
Central Jersey Rider Training Inc	NJ	\$220,807	Executive Director	\$47,600	\$44,322	2023
Steaming Ahead For Success Inc	NM	\$222,048	Ceo	\$60,000	\$67,301	2023
National Voices For Equality Education And Enlightenment Inc	FL	\$222,277	Executive Director	\$49,510	\$48,505	2023
Stem Leadership Center Inc	CT	\$222,300	Director	\$37,688	\$35,795	2024
Vision Tutoring Educational Foundation Inc	GA	\$222,378	Executive Director	\$64,418	\$67,549	2023
Camp Sweet Life Adventures Inc	MN	\$219,685	Exec Director/key Ee	\$36,750	\$37,870	2023
Learning Environments Action Research	TX	\$219,583	Executive Director (Thru 10/31/24)	\$54,319	\$55,041	2024
Your Own Greatness Affirmed Inc	CA	\$223,129	Executive Director	\$70,500	\$61,666	2024
Hodos Institute	WA	\$219,466	President, Board Member	\$96,500	\$90,102	2023
Americans For The Competitive Enterprise	PA	\$223,171	Secretary & Exec Director	\$71,924	\$72,655	2024
Northwest Education Alliance	NC	\$223,335	Secretary	\$43,200	\$45,216	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Summer Work Experience In Law Inc	OH	\$223,422	Executive Director	\$22,975	\$24,650	2024
Futuro Inc	TN	\$219,010	Executive Officer	\$70,000	\$74,534	2024
Cine Las Americas	TX	\$223,628	Executive Director	\$52,126	\$52,819	2024
Lighthouse Academies Inc	FL	\$218,951	Ceo	\$145,913	\$138,851	2024
Acton Academy Amarillo	TX	\$223,681	Board Member	\$7,530	\$7,630	2024
Create Inc	TN	\$218,914	President	\$33,000	\$35,137	2024
Pasadena Education Network	CA	\$223,742	Executive Director	\$77,899	\$68,138	2024
Elevate West Alabama	AL	\$218,833	Executive Director	\$76,249	\$81,291	2025
Teachers As Scholars Inc	MA	\$218,356	Director	\$75,800	\$67,220	2025
National Bible Bowl	FL	\$218,089	Executive Director	\$21,538	\$21,101	2023
Excel By 5 Inc	MS	\$217,610	Executive Di	\$97,911	\$113,725	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO cost of living and 2023 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	338 organizations. Compensation range \$11–\$232,650; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$221,314); for reference, expenses \$200,357 and assets \$64,031.
ROLE MATCH	Rachel Pickett, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	19 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	91 st
Total compensation (D + F), as reported (no adjustments)	91 st
Reportable pay only (column D), adjusted	90 th
All sources (D + E + F), adjusted	87 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 (Rachel Pickett) 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 338 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$102,588 is reasonable (approximately the 91st 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.