

Texas Christian Foundation

Executive Director / CEO

EIN 823760228

TX · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cody Carlson, Executive Director / CEO** (\$103,507) against **every comparable organization** that fit the selection criteria — **153** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

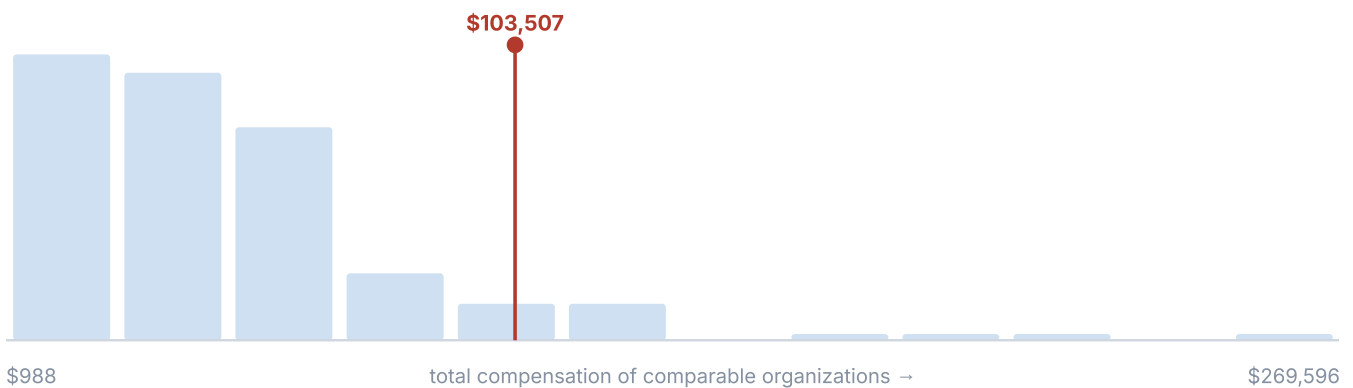
Benchmarked executive: Cody Carlson — reported title "RELATIONSHIP MANAGER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$116,374 and \$260,541 — 0.67x to 1.50x the subject's \$173,694 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

153 organizations qualified on sector, size, and geography → **153** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,871	\$19,142	\$36,953	\$57,995	\$91,448	\$103,507
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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 TX 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
The Professional Peace Officers Star And	CA	\$171,548	President	\$2,490	\$2,149	2024
Steps Together A Nj Non Profit	NJ	\$175,905	Executive Director	\$15,400	\$14,152	2023
The Murdock Fund	MA	\$175,959	Treasurer	\$1,500	\$1,348	2024
Deron Cherry Charitable Foundation	MO	\$176,208	Executive Dir.	\$30,000	\$31,765	2024
Rogers Public Library Foundation	AR	\$178,304	Executive Director	\$44,000	\$49,443	2024
Wallance County Foundation	KS	\$168,299	Chairperson	\$5,088	\$5,495	2024
The Alex Fund Inc	NY	\$179,799	President	\$8,333	\$7,528	2024
Oberry Center Foundation Inc	NC	\$167,433	Executive Director	\$55,635	\$57,468	2024
Sertoma International Nashville	TN	\$167,054	Executive Director	\$25,000	\$25,594	2025
Rotary Club Of The Villages Foundation Inc	FL	\$166,275	Treasurer	\$1,200	\$1,098	2025
Oak Hills Memorial Foundation Inc	MN	\$165,636	Administrator	\$31,555	\$31,170	2024
Isaiah House Inc	CA	\$182,904	President	\$7,700	\$6,843	2023
Berkeley College Foundation	NJ	\$164,413	Executive Director	\$43,966	\$38,231	2025
The Above And Beyond Foundation	IL	\$164,349	Treasurer	\$1,590	\$1,563	2024
Royal Promise	MN	\$163,641	President	\$3,000	\$2,963	2024
Swfl Children's Charities Inc	FL	\$183,837	Executive Director	\$105,385	\$101,894	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Women In Charge	MO	\$163,296	Co-executive Director	\$9,756	\$10,330	2024
The Fatherhood Comission Inc	AL	\$184,615	Executive Di	\$72,000	\$80,057	2023
Eaton Rapids Medical Center Foundation	MI	\$184,658	President	\$19,871	\$21,110	2023
Canoeing For Kids	SC	\$162,581	Exexecutive Dir	\$31,500	\$32,852	2024
Torch Foundation	CA	\$162,480	President & Ceo	\$151,000	\$134,198	2023
The Maqasid Institute	TN	\$185,144	President	\$84,716	\$89,020	2024
Bay Area Chamber Foundation Inc	FL	\$185,200	President/ceo	\$35,289	\$33,141	2024
The Community Foundation For St	CT	\$186,361	Director	\$2,083	\$1,952	2024
United Way Of Rockingham County	NC	\$186,647	Executive Di	\$77,112	\$79,652	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	153 organizations. Compensation range \$988–\$269,596; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$173,694); for reference, expenses \$164,177 and assets \$199,513.
ROLE MATCH	Cody Carlson, reported title " <i>RELATIONSHIP MANAGER</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	45 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	93 rd
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	69 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 (Cody Carlson) 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 153 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$103,507 is reasonable (approximately the 93rd 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.