

# Jk Community Farm

Executive Director / CEO

EIN 824736966

VA · NTEE K20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Samantha Kuhn, Executive Director / CEO** (\$84,000) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Samantha Kuhn — 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 (K20).

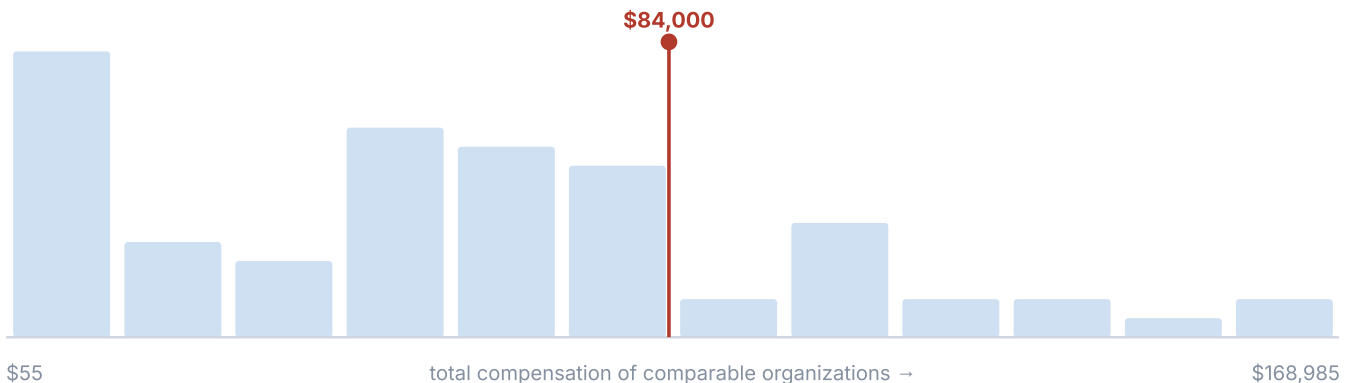
**BUDGET** Total revenue between \$256,602 and \$574,483 — 0.67x to 1.50x the subject's \$382,989 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

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

→ **69** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,933	\$21,812	\$56,069	\$82,603	\$112,000	\$84,000
---------	----------	----------	----------	-----------	----------



## ● 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 VA 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="#">Pine County Agricultural Society</a>	MN	\$383,025	President	\$1,200	<b>\$1,196</b>	2025
<a href="#">Grow Portland</a>	OR	\$381,184	Executive Di	\$38,834	<b>\$37,350</b>	2024
<a href="#">Nordic Mountain Water Inc</a>	UT	\$380,172	President	\$825	<b>\$900</b>	2023
<a href="#">East Farm Commercial Fisheries</a>	RI	\$388,202	Executive Director	\$102,500	<b>\$104,800</b>	2023
<a href="#">City Fruit</a>	WA	\$376,409	Executive Director (Until 10/2024)	\$61,873	<b>\$57,372</b>	2024
<a href="#">Harvest Seed Project Foundation</a>	TX	\$390,355	Secretary	\$11,548	<b>\$11,964</b>	2024
<a href="#">Livingston County Farm Bureau</a>	IL	\$390,754	Manager	\$99,955	<b>\$99,151</b>	2025
<a href="#">Pacific Nw Csa Coalition</a>	OR	\$371,698	Executive Director	\$45,626	<b>\$43,883</b>	2024
<a href="#">Associated Water Users Of The Uinta And</a>	UT	\$394,923	River Commissioner	\$73,000	<b>\$77,380</b>	2024
<a href="#">The Cornucopia Project Inc</a>	NH	\$369,577	Executive Director	\$70,975	<b>\$69,879</b>	2023
<a href="#">Altaseads Conservancy Db</a>	CA	\$398,003	President	\$41,667	<b>\$37,263</b>	2024
<a href="#">San Joaquin Valley Quality</a>	CA	\$399,154	Executive V.p.	\$15,600	<b>\$14,364</b>	2023
<a href="#">Houston County Agricultural Society</a>	MN	\$363,282	President	\$500	<b>\$498</b>	2025
<a href="#">Rio Grande Agricultural Land Trust</a>	NM	\$407,903	Executive Director	\$116,090	<b>\$129,317</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sheep And Goat Validation Of Texas</a>	TX	\$356,980	Director	\$2,750	<b>\$2,933</b>	2023
<a href="#">Lamppost Farm</a>	OH	\$411,075	Executive Dir.	\$59,600	<b>\$67,309</b>	2023
<a href="#">Lehi Irrigation Company</a>	UT	\$411,275	President	\$1,500	<b>\$1,590</b>	2024
<a href="#">Yield Lab Institute</a>	MO	\$353,283	Coo	\$93,624	<b>\$102,701</b>	2024
<a href="#">Whiting Conservation Cooperative</a>	WA	\$351,185	Executive Director	\$165,495	<b>\$153,456</b>	2024
<a href="#">The Potato Leadership Education And</a>	DC	\$350,288	President	\$52,069	<b>\$47,323</b>	2024
<a href="#">Udff Inc</a>	FL	\$350,281	Executive Di	\$133,622	<b>\$130,007</b>	2024
<a href="#">Duffee Water Association Inc</a>	MS	\$418,972	President	\$34,885	<b>\$40,240</b>	2024
<a href="#">Greensgrow Inc</a>	PA	\$421,347	Executive Director	\$20,513	<b>\$21,812</b>	2023
<a href="#">National Grape Research Alliance Inc</a>	CA	\$343,146	President	\$183,313	<b>\$163,940</b>	2024
<a href="#">Ludwig Water Users Association Inc</a>	AR	\$424,372	President	\$19,200	<b>\$22,352</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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

PEER COUNT **69** organizations. Compensation range \$55–\$168,985; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$382,989); for reference, expenses \$483,111 and assets \$759,365.

**ROLE MATCH** Samantha Kuhn, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	74 <sup>th</sup>
Reportable pay only (column D), adjusted	77 <sup>th</sup>
All sources (D + E + F), adjusted	74 <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

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 (Samantha Kuhn) 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 10, 2026, comparing compensation against 69 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$84,000 is reasonable (approximately the 77<sup>th</sup> 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 10, 2026.