

# Michael's Daughter Foundation

Executive Director / CEO

EIN 825206042

CA · NTEE O99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ciera Payton, Executive Director / CEO** (\$14,000) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 7<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Ciera Payton — 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 (O99).

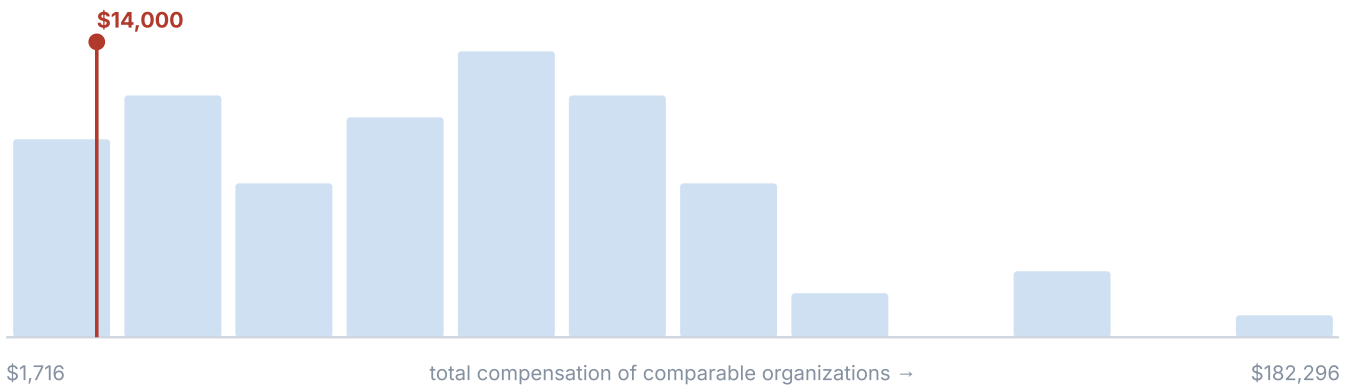
**BUDGET** Total revenue between \$247,472 and \$554,043 — 0.67x to 1.50x the subject's \$369,362 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (O99), nationwide + budget 0.67–1.5x revenue.

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

→ **74** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,260	\$31,280	\$60,853	\$83,511	\$103,014	<b>\$14,000</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 CA 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="#">Mnc 1240 Valencia Inc</a>	CA	\$368,991	Treasurer	\$35,919	<b>\$35,919</b>	2023
<a href="#">Palmisano Foundation Inc</a>	LA	\$367,661	Executive Director	\$73,793	<b>\$91,401</b>	2024
<a href="#">Life Decisions Inc</a>	IL	\$374,246	Chief Vision	\$35,927	<b>\$39,730</b>	2024
<a href="#">Seacoast Outright</a>	NH	\$379,006	Executive Director End 10/16/2023	\$52,712	<b>\$56,366</b>	2023
<a href="#">Two Cranes Institute</a>	WA	\$359,544	President & Exec.	\$67,000	<b>\$67,475</b>	2024
<a href="#">Dream Big Basketball Academy</a>	NC	\$359,535	Executive Director	\$50,400	<b>\$58,578</b>	2024
<a href="#">Art From Ashes Incorporated</a>	CO	\$379,371	Exec Dir	\$67,157	<b>\$74,575</b>	2023
<a href="#">Made For More Foundation Inc</a>	FL	\$359,152	President	\$76,231	<b>\$80,554</b>	2024
<a href="#">The North Dakota High School Rodeo Association Inc</a>	ND	\$379,751	National Director	\$2,265	<b>\$2,796</b>	2024
<a href="#">Fathers And Families Coalition</a>	UT	\$357,457	Executive Director	\$35,699	<b>\$40,039</b>	2025
<a href="#">Cactus League Baseball Association Inc</a>	AZ	\$353,986	Executive Director - Nonvoting	\$133,350	<b>\$148,518</b>	2023
<a href="#">Run Minnesota</a>	MN	\$352,201	Executive Director	\$56,135	<b>\$62,392</b>	2024
<a href="#">300 For 300</a>	MI	\$386,925	Executive Director	\$77,268	<b>\$89,711</b>	2024
<a href="#">Yours Ministry</a>	VA	\$350,896	President/treasurer	\$60,000	<b>\$65,166</b>	2024
<a href="#">The Children Are Our Future</a>	NM	\$387,948	President	\$6,000	<b>\$7,473</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bethpage Discovery Program Inc</a>	NY	\$348,657	Director	\$15,358	<b>\$16,072</b>	2023
<a href="#">Walltown Childrens Theatre</a>	NC	\$390,241	Executive Director	\$18,000	<b>\$20,921</b>	2024
<a href="#">So Kids Soar</a>	DC	\$347,935	Executive Dir.	\$104,615	<b>\$106,315</b>	2023
<a href="#">Lexington Fraternal Order Of</a>	KY	\$347,585	President	\$5,000	<b>\$6,043</b>	2024
<a href="#">Avenue941 Inc</a>	FL	\$347,323	Executive Director	\$71,142	<b>\$75,177</b>	2024
<a href="#">Mulberry International</a>	KY	\$347,266	Executive Director	\$48,900	<b>\$57,573</b>	2025
<a href="#">Connecting For Kids Of Westlake Oh</a>	OH	\$397,222	Executive Di	\$49,210	<b>\$58,628</b>	2024
<a href="#">Focusedkids</a>	CO	\$398,476	Executive Director	\$71,500	<b>\$77,120</b>	2024
<a href="#">Providence Heights</a>	WA	\$401,941	Chief Program Officer	\$144,498	<b>\$149,820</b>	2023
<a href="#">Pathways Core Training Inc</a>	TX	\$335,776	Executive Director	\$87,130	<b>\$100,935</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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** 74 organizations. Compensation range \$1,716–\$182,296; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$369,362); for reference, expenses \$220,056 and assets \$157,447. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Ciera Payton, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	7 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	7 <sup>th</sup>
Reportable pay only (column D), adjusted	12 <sup>th</sup>
All sources (D + E + F), adjusted	7 <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 (Ciera Payton) 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 74 similarly situated organizations (Same NTEE sector (O99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,000 is reasonable (approximately the 7<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 9, 2026.