

Elizabeth Foundation

Executive Director / CEO

EIN 832388569

GA · NTEE P85

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tracy Thompson, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **411** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

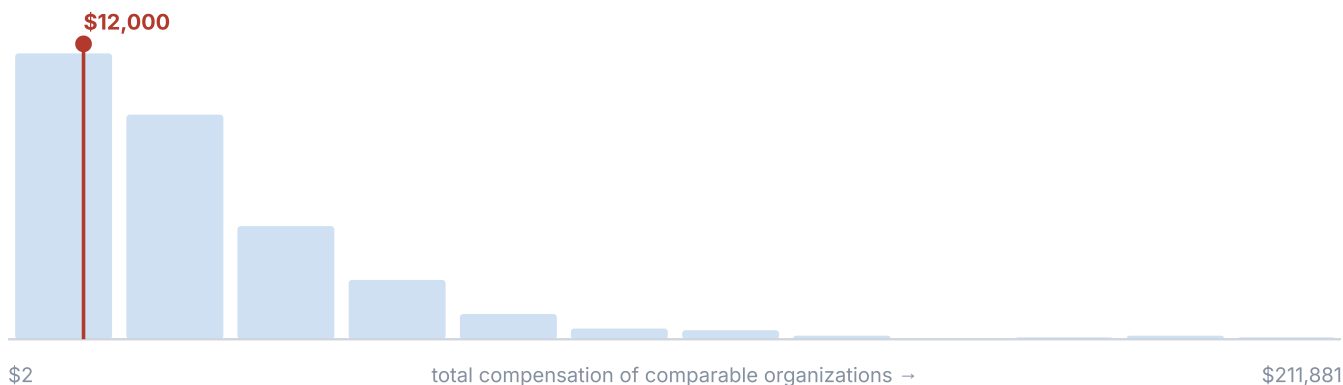
Benchmarked executive: Tracy Thompson — reported title “Founder”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P85).
BUDGET	Total revenue between \$46,728 and \$104,616 — 0.67x to 1.50x the subject's \$69,744 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

411 organizations qualified on sector, size, and geography → **411** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,115	\$11,706	\$22,822	\$39,756	\$61,452	\$12,000
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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 GA 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
Just Keep Smiling Inc	AL	\$69,842	Founder/dire	\$2,400	\$2,579	2023
La Crosse Area Veterans Mentor Program	WI	\$69,466	Operations Manager	\$16,790	\$16,939	2024
Creative Housing li Beechwood Inc	OH	\$70,035	President	\$9,011	\$9,219	2024
Wildcat Ultimate Frisbee	IL	\$69,396	President	\$7,590	\$7,421	2023
The 565 Mayfield Foundation	CA	\$70,154	Assistant Treasurer	\$20,190	\$16,842	2024
Alterra Mountain Company	CO	\$69,315	Foundation Director (Thru 6/24)	\$181,460	\$168,084	2024
Creative Housing I Bretton Woods	OH	\$69,250	President	\$8,713	\$9,178	2023
Handi-crafters' Foundation Inc	PA	\$70,265	Executive Di	\$18,342	\$17,670	2024
Life Services Network Foundation	IL	\$69,222	President And Ceo	\$31,373	\$29,795	2024
Drake Community Development Inc	NC	\$70,334	President	\$22,305	\$22,264	2024
Love The Child	TX	\$70,410	President	\$6,500	\$6,731	2022
Huntsville Commuity Of Hope	AL	\$70,424	President & Director	\$55,000	\$57,399	2024
Friends Of Gwinnett County Seniors Services Inc	GA	\$69,043	Director	\$2	\$2	2023
Just Partners Inc	GA	\$68,923	President	\$125,000	\$121,414	2024
Bridging Lives Inc	FL	\$68,750	President	\$22,500	\$20,418	2024
Family Reaching Out Connecting And Supporting	CO	\$68,721	President	\$37,373	\$35,641	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Inc						
Community Help Center Of Ne Tn	TN	\$68,602	Manager	\$8,790	\$9,189	2023
Nami Athens Ohio	OH	\$68,490	Exec Director	\$38,730	\$39,627	2024
Sequel Inc	SD	\$71,064	Executive Di	\$80,841	\$86,187	2024
Jng Inc	NY	\$68,380	Chief Executive Officer	\$24,419	\$21,315	2024
West Street Corporation	MA	\$68,223	President And Ceo	\$63,709	\$56,938	2023
Orphans First	CA	\$71,304	President	\$12,000	\$10,306	2023
Central Mississippi Prevention	MS	\$71,465	Executive Di	\$14,732	\$15,850	2024
Polack Family Supporting Foundation	WA	\$71,475	Ceo	\$65,540	\$56,684	2024
Trempealeau County Homes Inc	WI	\$71,490	President	\$25,912	\$26,142	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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 411 organizations. Compensation range \$2–\$211,881; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$69,744); for reference, expenses \$96,548 and assets \$7,877.

ROLE MATCH Tracy Thompson, reported title "*Founder*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 143 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 22 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	26 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	18 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 (Tracy Thompson) 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 411 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 26th 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.