

Md-1 Program Inc

Executive Director / CEO

EIN 832734278

NJ · NTEE E30

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Mark Merlin, Executive Director / CEO** (\$81,600) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

Benchmarked executive: Mark Merlin — reported title “President & CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E30).
BUDGET	Total revenue between \$208,151 and \$466,011 — 0.67x to 1.50x the subject's \$310,674 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E30), nationwide + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography → **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$34,617	\$47,035	\$66,527	\$92,839	\$140,231	\$81,600
----------	----------	----------	----------	-----------	----------



● 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 NJ 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
Celina Pro Health	OH	\$311,414	President	\$40,654	\$46,844	2024
Ashland Christian Health Center Inc	OH	\$300,832	Executive Di	\$44,000	\$50,699	2024
Tok Community Clinic Inc	AK	\$299,246	Secretary/tr	\$11,050	\$11,832	2023
Ccmc Corporation	CT	\$322,320	Director - President/ceo	\$46,672	\$47,606	2024
Choices Medical Clinic Inc	KS	\$324,372	Executive Director	\$52,500	\$63,525	2023
The Colorado Mission Of Mercy	CO	\$288,839	Executive Director	\$59,925	\$64,357	2023
Nelson County Community Clinic Inc	KY	\$288,544	Executive Director	\$34,881	\$41,973	2023
Risen Wellness	TN	\$288,010	President	\$131,924	\$150,858	2024
Healing Shepherd Clinic	TX	\$333,405	President/ceo Of Ugm-tc	\$267,912	\$300,161	2023
We Care Manatee Inc	FL	\$336,455	Executive Dir.	\$88,716	\$90,667	2024
World Health Dental Organization	WA	\$282,073	Executive Director	\$50,004	\$48,703	2024
Behome Partners	PA	\$279,692	Chairman	\$39,302	\$43,897	2023
San Joaquin Family Healthcare	CA	\$279,284	Cfo	\$3,043	\$2,859	2024
Endorphin Power Company	NM	\$276,372	Executive Di	\$61,316	\$71,745	2024
Harvest Free Medical Clinic	SC	\$345,104	Chairman	\$70,000	\$79,446	2024
Barton Medical Foundation	CA	\$347,273	Chair/ceo	\$54,047	\$52,271	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Willa Carson Health And Wellness Center Inc	FL	\$272,601	Executive Director	\$66,300	\$67,758	2024
Volunteers In Medicine - San Diego Inc	CA	\$349,566	Executive Director	\$80,750	\$75,856	2024
Hackett Hemwall Patterson Foundatio	WI	\$268,383	President	\$29,000	\$32,948	2024
Aspirus Medical Group	WI	\$264,621	President & Ceo Aspirus	\$311,110	\$363,908	2023
Leap Pediatric And Adolescent Care	MN	\$259,086	President	\$13,950	\$14,996	2024
Wings Of Humanity Inc	AZ	\$255,729	President & Ceo	\$95,004	\$102,334	2023
Partnership For Healthy Central	OK	\$255,391	Han Program Manager	\$65,877	\$81,246	2023
Dental Care In Your Home Inc	NM	\$253,808	Executive Director	\$43,098	\$51,918	2023
Good Samaritan Clinic	SC	\$253,198	Executive Director	\$92,000	\$104,414	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 46 organizations. Compensation range \$2,859–\$667,086; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$310,674); for reference, expenses \$387,993 and assets \$103,963.

ROLE MATCH Mark Merlin, reported title *"President & CEO"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	67 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	50 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 (Mark Merlin) 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 46 similarly situated organizations (Same NTEE sector (E30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,600 is reasonable (approximately the 67th 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.