

This analysis benchmarks the total compensation of **Josefina Thomas, Executive Director / CEO** (\$53,550) against **every comparable organization** that fit the selection criteria — **105** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Josefina Thomas — 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 (C60).
BUDGET	Total revenue between \$287,930 and \$644,620 — 0.67x to 1.50x the subject's \$429,747 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C60), nationwide + budget 0.67–1.5x revenue.

**105** organizations qualified on sector, size, and geography → **105** within the band form the benchmarked peer set.

### Distribution of comparable compensation



\$17,342	\$36,437	\$57,487	\$76,790	\$99,719	\$53,550
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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 AR 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="#">Greater Arkansas River Nature Assoc</a>	CO	\$427,717	Executive Di	\$85,000	<b>\$70,429</b>	2024
<a href="#">Seaworthy Foundation Inc</a>	FL	\$431,973	Founder Ceo	\$80,000	<b>\$64,942</b>	2024
<a href="#">Ecology In Classrooms And Outdoors</a>	OR	\$432,173	Executive Director	\$93,836	<b>\$77,524</b>	2023
<a href="#">Earth Day New York Inc</a>	NY	\$433,796	Executive Di	\$109,419	<b>\$87,962</b>	2023
<a href="#">Cloud City Conservation Center</a>	CO	\$424,000	Executive Di	\$77,650	<b>\$66,240</b>	2023
<a href="#">Eco-justice Center Inc</a>	WI	\$436,056	Executive Director	\$58,700	<b>\$52,974</b>	2024
<a href="#">Cool The Earth Inc</a>	CA	\$436,919	Exec Dir/boa	\$55,000	<b>\$41,039</b>	2024
<a href="#">Ecologik Institute</a>	CA	\$421,600	President	\$18,270	<b>\$13,633</b>	2024
<a href="#">California Clean Energy Committee</a>	CA	\$438,983	President	\$66,000	<b>\$50,702</b>	2023
<a href="#">30 Mile River Watershed Association</a>	ME	\$408,868	Executive Director	\$100,722	<b>\$87,152</b>	2024
<a href="#">Institute For Earth Education</a>	WV	\$452,778	International Chair	\$7,200	<b>\$6,935</b>	2023
<a href="#">Torrey House Press</a>	UT	\$405,952	Executive Director	\$69,650	<b>\$63,418</b>	2023
<a href="#">Climate Access Fund Corporation</a>	MD	\$404,259	Ceo	\$156,583	<b>\$126,499</b>	2024
<a href="#">Get Inspired</a>	CA	\$403,267	President	\$110,000	<b>\$82,078</b>	2024
<a href="#">The Outdoor Circle</a>	HI	\$402,928	Executive Director	\$122,049	<b>\$94,423</b>	2024
<a href="#">Womens Environmental Institute At Amador Hill</a>	MN	\$457,413	Director Of Operations	\$6,900	<b>\$5,891</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Louisville Nature Center Inc</a>	KY	\$458,209	Executive Director	\$78,440	<b>\$72,822</b>	2024
<a href="#">Tacoma Tree Foundation</a>	WA	\$459,145	Executive Director	\$80,639	<b>\$64,229</b>	2023
<a href="#">Blue Ridge Discovery Center Inc</a>	VA	\$461,990	Executive Di	\$65,423	<b>\$54,585</b>	2024
<a href="#">Wesselman Nature Society Inc</a>	IN	\$396,745	Executive Director	\$63,785	<b>\$58,125</b>	2024
<a href="#">Earthroots Field School Inc</a>	CA	\$391,713	Executive Director	\$27,335	<b>\$20,397</b>	2024
<a href="#">Bees In The D</a>	MI	\$390,684	Vice-president/treasurer	\$69,735	<b>\$64,035</b>	2023
<a href="#">Boulder Outdoor Survival School</a>	UT	\$468,884	Executive Dir.	\$54,998	<b>\$48,640</b>	2024
<a href="#">International Association For Near-death</a>	NC	\$470,449	Executive Dir.	\$13,740	<b>\$12,268</b>	2024
<a href="#">Sol Nation Inc</a>	NC	\$471,247	Executive Director	\$103,833	<b>\$92,709</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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** 105 organizations. Compensation range \$446–\$748,869; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$429,747); for reference, expenses \$363,237 and assets \$141,924.

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

RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	44 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	31 <sup>st</sup>
Reportable pay only (column D), adjusted	44 <sup>th</sup>
All sources (D + E + F), adjusted	43 <sup>rd</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 (Josefina Thomas) 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 105 similarly situated organizations (Same NTEE sector (C60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,550 is reasonable (approximately the 44<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.