

# Sweet Evening Breeze Inc

Executive Director / CEO

EIN 834047022

KY · NTEE L40

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Glenn Martin, Executive Director / CEO** (\$85,340) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Glenn Martin — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (L40).

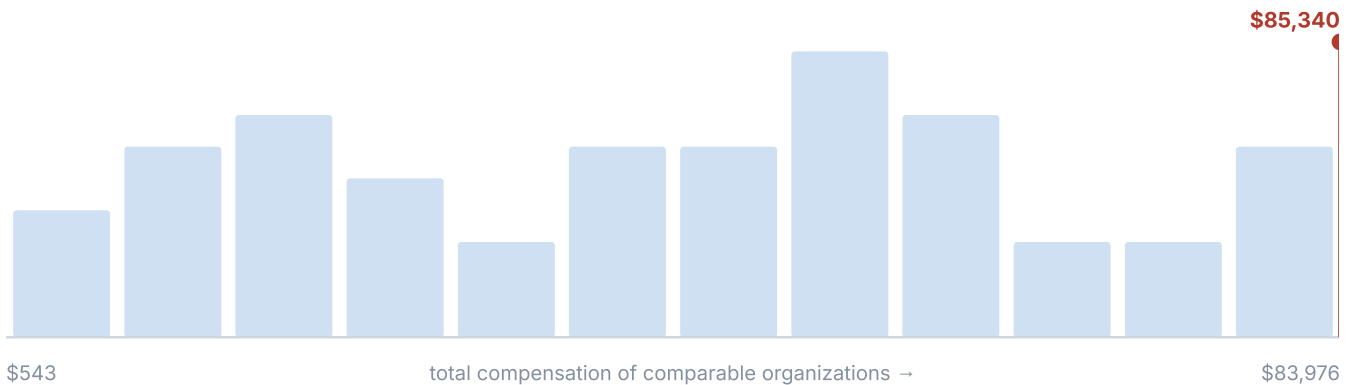
**BUDGET** Total revenue between \$190,293 and \$426,030 — 0.67x to 1.50x the subject's \$284,020 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L40), nationwide + budget 0.67–1.5x revenue.

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

→ **65** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$10,379</b>	<b>\$20,625</b>	<b>\$44,477</b>	<b>\$57,335</b>	<b>\$73,372</b>	<b>\$85,340</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 KY 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="#">The Guest House Inc</a>	IN	\$283,548	Executive Di	\$36,926	<b>\$37,204</b>	2024
<a href="#">Abraham Apartments Housing Development</a>	NY	\$287,359	President/ceo	\$50,896	<b>\$45,238</b>	2023
<a href="#">Avenues 12 Inc</a>	FL	\$287,719	Executive Director (Deceased)	\$20,980	<b>\$18,830</b>	2024
<a href="#">Park Avenue Thorpe Housing Development</a>	NY	\$287,925	Executive Director	\$2,057	<b>\$1,829</b>	2023
<a href="#">Skelley House Inc</a>	AZ	\$288,089	President	\$62,400	<b>\$57,335</b>	2024
<a href="#">Shall Never Thirst Ministries</a>	NJ	\$275,961	President & Director	\$24,985	<b>\$21,943</b>	2023
<a href="#">Natasha House Inc</a>	VA	\$292,986	Executive Director	\$35,258	<b>\$32,525</b>	2024
<a href="#">Peacock Legacy Of Hope</a>	TX	\$274,338	Executive Director	\$87,136	<b>\$83,276</b>	2024
<a href="#">Journey Home Inc</a>	TX	\$273,644	Executive Director / President	\$43,021	<b>\$41,115</b>	2024
<a href="#">Glory House Of Miami Inc</a>	FL	\$301,603	Ceo /Preside	\$56,496	<b>\$50,707</b>	2024
<a href="#">Wayward Homes Inc</a>	GA	\$265,222	Chairman	\$15,957	<b>\$15,782</b>	2023
<a href="#">Life Line Outreach Inc</a>	NC	\$302,825	Board Member	\$22,631	<b>\$22,341</b>	2024
<a href="#">Elli's House</a>	MI	\$264,991	Executive Di	\$55,650	<b>\$56,500</b>	2023
<a href="#">New Dimensions In Recovery Inc</a>	AZ	\$264,532	Executive Director	\$82,011	<b>\$77,580</b>	2023
<a href="#">Journey Home Inc</a>	VA	\$264,064	Operations Director And Board Director	\$27,115	<b>\$25,753</b>	2023
<a href="#">Lilys House</a>	MO	\$306,565	Co-executive Director	\$7,800	<b>\$7,893</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">New Vision Housing Development Fund</a>	NY	\$309,036	Ceo	\$23,171	<b>\$20,595</b>	2023
<a href="#">Casa Esperanza Housing Development Fund</a>	NY	\$255,864	President/ceo	\$50,896	<b>\$45,238</b>	2023
<a href="#">Steps 4 Life Community Services</a>	CA	\$312,208	President	\$65,680	<b>\$54,186</b>	2024
<a href="#">Veterans Accession House</a>	CA	\$255,798	Adm.assistant	\$40,092	<b>\$33,076</b>	2024
<a href="#">St Bakhita Catholic Worker Inc</a>	WI	\$254,431	Executive Director	\$59,380	<b>\$59,249</b>	2024
<a href="#">North Beacon Hill Housing Initiative</a>	WA	\$252,682	President	\$63,876	<b>\$54,638</b>	2024
<a href="#">Darlene Slaters Rehabilitation Center</a>	MS	\$249,109	President	\$24,000	<b>\$25,538</b>	2024
<a href="#">Mercy Mission House</a>	OH	\$319,579	Executive Di	\$42,692	<b>\$44,477</b>	2023
<a href="#">Shadetree Historical Artisan</a>	CA	\$323,323	President	\$71,250	<b>\$58,781</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY cost of living and 2025 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 KY 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **65** organizations. Compensation range \$543–\$83,976; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$284,020); for reference, expenses \$313,663 and assets \$500,762.

**ROLE MATCH** Glenn Martin, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 8 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	100 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	98 <sup>th</sup>
Reportable pay only (column D), adjusted	100 <sup>th</sup>
All sources (D + E + F), adjusted	88 <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 (Glenn Martin) 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 65 similarly situated organizations (Same NTEE sector (L40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,340 is reasonable (approximately the 100<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.