

# Minds Matter

Executive Director / CEO

This analysis benchmarks the total compensation of **Louise Smith, Executive Director / CEO** (\$25,620) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Louise Smith — 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 (F99).

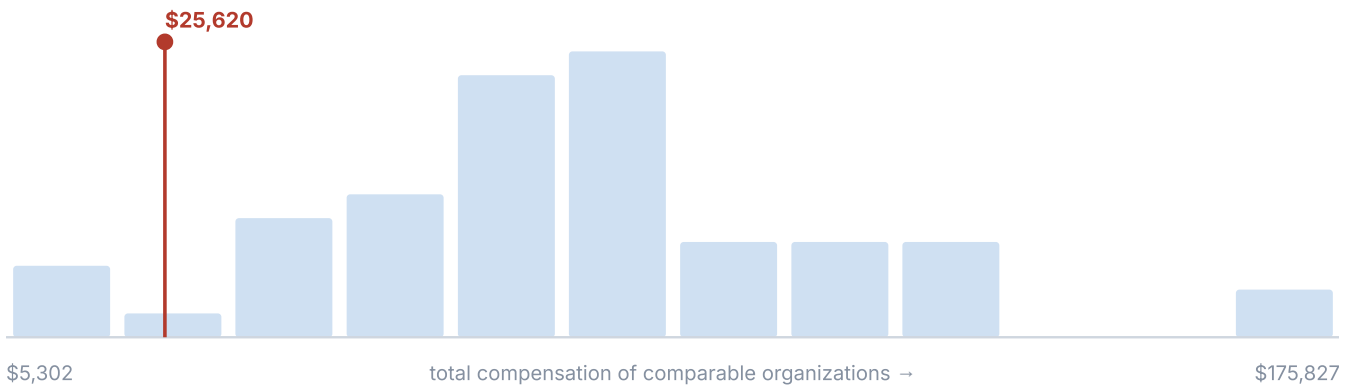
**BUDGET** Total revenue between \$291,506 and \$652,626 — 0.67x to 1.50x the subject's \$435,084 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (F99), nationwide + budget 0.67–1.5x revenue.

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

→ **52** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$44,138

\$58,000

\$75,817

\$97,281

\$120,125

**\$25,620**



## ■ 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 TN 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="#">Nami Of Pennsylvania Montgomery County</a>	PA	\$435,012	Executive Director	\$105,658	<b>\$105,931</b>	2023
<a href="#">Defenders For Children</a>	SC	\$433,590	Ceo	\$46,790	<b>\$47,667</b>	2024
<a href="#">Ohio Victim Witness Association Inc</a>	OH	\$438,569	Executive Director	\$70,013	<b>\$72,413</b>	2024
<a href="#">Taylor Hooton Foundation For Fighting</a>	TX	\$439,466	President	\$115,289	<b>\$115,944</b>	2023
<a href="#">Maji Ya Chai Land Sanctuary</a>	MN	\$440,159	Executive Dir.	\$86,250	<b>\$83,224</b>	2024
<a href="#">The Healing Center</a>	WA	\$428,859	Director	\$81,000	<b>\$70,817</b>	2024
<a href="#">Warriornow</a>	CO	\$427,810	Director	\$5,500	<b>\$5,302</b>	2023
<a href="#">Progressive Recovery Outreach Inc</a>	NC	\$442,980	Ceo	\$120,000	<b>\$121,081</b>	2024
<a href="#">Erowid Center</a>	CA	\$423,518	President	\$100,386	<b>\$84,648</b>	2024
<a href="#">Heart Mind Haven</a>	CO	\$418,577	Executive Dir.	\$113,000	<b>\$108,935</b>	2023
<a href="#">Hungry Hill Foundation</a>	TX	\$418,031	President	\$90,002	<b>\$90,513</b>	2023
<a href="#">Greentree Peer Support Program</a>	NC	\$452,730	Executive Di	\$58,000	<b>\$58,523</b>	2024
<a href="#">Westchester Center For The Study Of</a>	NY	\$416,610	Executive Director	\$7,250	<b>\$6,398</b>	2024
<a href="#">New Beginning Of Charleston Inc</a>	SC	\$455,552	Program Coordinator	\$60,577	<b>\$61,713</b>	2024
<a href="#">National Alliance Of Mental Illness</a>	PA	\$412,570	Executive Director	\$84,503	<b>\$82,291</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kids Interdisciplinary Services Inc</a>	NC	\$411,345	Executive Director	\$77,334	<b>\$80,335</b>	2023
<a href="#">Empowerment Systems Inc</a>	AZ	\$409,198	Ceo	\$137,441	<b>\$132,890</b>	2023
<a href="#">Grace After Fire</a>	TX	\$467,771	President & Ceo	\$75,000	<b>\$73,262</b>	2024
<a href="#">Detroit Youth Concert Choir And Performing Arts Company</a>	MI	\$470,203	President	\$64,400	<b>\$63,238</b>	2025
<a href="#">Nine Gates Programs Inc</a>	CA	\$399,422	Executive Direc	\$34,000	<b>\$29,516</b>	2023
<a href="#">Beyond The Badge Inc</a>	NY	\$391,052	Officer, Dir	\$11,195	<b>\$9,878</b>	2024
<a href="#">Beacon Of Light Mental Health</a>	TX	\$485,727	Ex. Dir./pre	\$46,226	<b>\$45,155</b>	2024
<a href="#">Platoon 22 Inc</a>	MD	\$488,889	Executive Di	\$80,000	<b>\$75,194</b>	2023
<a href="#">Living Free Inc</a>	TN	\$377,574	President	\$85,304	<b>\$85,304</b>	2025
<a href="#">Project Be Free A Nonprofit Corporation</a>	WA	\$371,130	Executive Director (Co-founder)	\$53,216	<b>\$47,900</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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** 52 organizations. Compensation range \$5,302–\$175,827; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$435,084); for reference, expenses \$430,778 and assets \$279,021.

**ROLE MATCH** Louise Smith, reported title *"Executive Director"*, 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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	6 <sup>th</sup>
Reportable pay only (column D), adjusted	6 <sup>th</sup>
All sources (D + E + F), adjusted	6 <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 (Louise Smith) 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 52 similarly situated organizations (Same NTEE sector (F99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,620 is reasonable (approximately the 6<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 10, 2026.