

The Boost Pad

Executive Director / CEO

This analysis benchmarks the total compensation of **Steven Lewis, Executive Director / CEO** (\$49,225) against **every comparable organization** that fit the selection criteria — **965** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

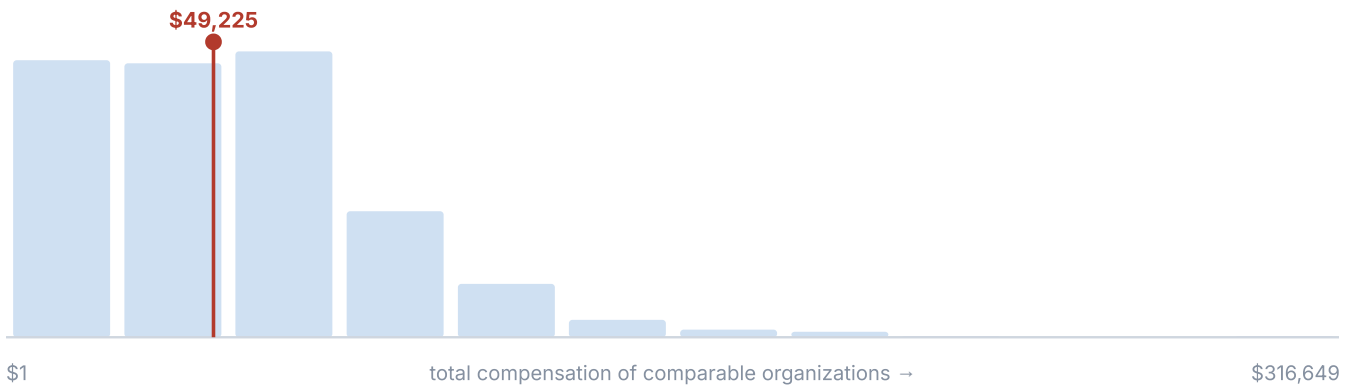
Benchmarked executive: Steven Lewis — reported title "CO-EXEC. DIR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

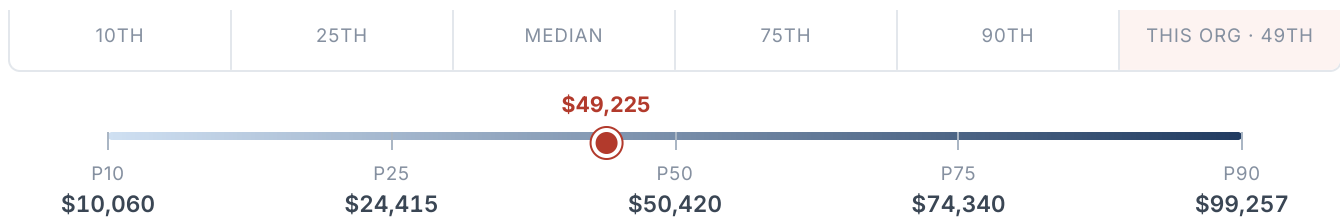
SECTOR	Organizations sharing the subject's NTEE classification (S43).
BUDGET	Total revenue between \$114,943 and \$257,337 — 0.67x to 1.50x the subject's \$171,558 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

965 organizations qualified on sector, size, and geography → **965** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,060	\$24,415	\$50,420	\$74,340	\$99,257	\$49,225
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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 NC 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
West Plains Chamber Of Commerce	WA	\$171,397	Executive Director	\$71,610	\$62,049	2024
Sharon Community Development Corp	PA	\$171,378	Executive Director	\$92,533	\$89,306	2024
Columbia Valley Housing Association Db	WA	\$171,894	Executive Dir.	\$35,538	\$31,703	2023
Main Street Corydon Ind Inc	IN	\$171,895	Executive Director	\$56,846	\$58,017	2024
Primecare Belmont Cragin Holding	IL	\$172,050	Director	\$9,740	\$9,541	2023
Downtown Hays Development Corporation	KS	\$171,029	Executive Director	\$63,414	\$68,261	2023
Greater Austin San Antonio Corridor	TX	\$172,168	President	\$131,325	\$127,137	2024
Main Street Fort Pierce Inc	FL	\$172,200	Executive Di	\$107,307	\$95,046	2025
Conference Of County Court Judges	FL	\$170,256	Executive Se	\$45,000	\$42,121	2023
Alton Forward	IL	\$172,875	Executive Dir. (Thru Nov 2024)	\$125,685	\$119,585	2024
Physicians Research Institute Inc	MD	\$170,200	President	\$90,046	\$81,474	2024
High Plains Community Development	NE	\$170,051	Executive Di	\$54,326	\$56,550	2024
Circular Philadelphia	PA	\$173,164	Board Member	\$38,556	\$38,311	2023
Delaware Community Development Corporati	DE	\$169,911	Executive Director	\$76,287	\$74,427	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Afrikana Corporation	NY	\$173,239	Executive Dir.	\$12,000	\$10,494	2024
Mosinee Area Chamber Of Commerce Inc	WI	\$169,850	Executive Director	\$61,787	\$64,295	2023
Gifford Workforce li Llc	MA	\$173,448	President	\$11,821	\$10,584	2023
Community Chest Of Cicero	IL	\$173,650	Executive Di	\$27,000	\$25,690	2024
Kaps Foundation	OK	\$173,783	Tcf CI Director	\$82,930	\$88,377	2024
Delaware Food Industry Council	DE	\$173,788	Executive Director	\$158,583	\$150,279	2024
Bricker Price Block Restoration Corporation	IA	\$169,197	Executive Director	\$63,423	\$67,208	2024
Small Business Council Of America Inc	GA	\$173,977	Secretary	\$9,000	\$9,017	2023
Baltimore Avenue Redevelopment Corporation	PA	\$174,500	President	\$80,418	\$77,614	2024
Jasper County Neighbors United Inc	SC	\$174,569	Executive Director	\$130,000	\$127,872	2025
Delafield Chamber Of Commerce	WI	\$168,405	Executive Director	\$68,261	\$68,994	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC cost of living and 2024 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 NC 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 **965** organizations. Compensation range \$1–\$316,649; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$171,558); for reference, expenses \$196,190 and assets \$93,501.
ROLE MATCH	Steven Lewis, reported title "CO-EXEC. DIR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	153 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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	49 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	39 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 (Steven Lewis) 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 965 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,225 is reasonable (approximately the 49th 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.