

# Higgy Bears Inc

Executive Director / CEO

EIN 843298535

MI · NTEE E01

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lauren Higginson, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

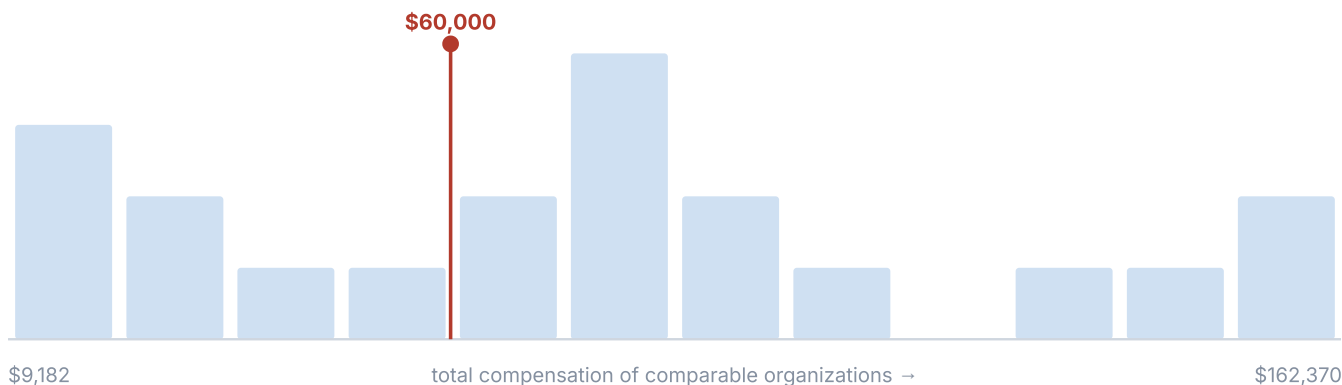
**SECTOR** Organizations sharing the subject's NTEE classification (E01).

**BUDGET** Total revenue between \$252,479 and \$565,252 — 0.67x to 1.50x the subject's \$376,835 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (E01), nationwide + budget 0.67–1.5x revenue.

**20** organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,854	\$32,649	\$75,008	\$94,184	\$146,309	\$60,000
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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 MI 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="#">Family Voices Of North Dakota Inc</a>	ND	\$368,018	Executive Director	\$55,620	<b>\$57,611</b>	2025
<a href="#">Headache Alliance Inc</a>	NJ	\$386,225	Executive Dir.	\$100,155	<b>\$84,402</b>	2025
<a href="#">Share Health Southeast Georgia Inc</a>	GA	\$396,803	Executive Director	\$35,580	<b>\$35,684</b>	2023
<a href="#">Echcc Inc</a>	FL	\$397,438	Executive Director	\$73,995	<b>\$65,611</b>	2025
<a href="#">Texans For Vaccine Choice</a>	TX	\$339,693	President	\$10,800	<b>\$10,776</b>	2023
<a href="#">Epilepsy Alliance America Inc</a>	LA	\$420,508	Coo	\$138,237	<b>\$151,829</b>	2023
<a href="#">Social Medicine International</a>	UT	\$324,751	Executive Director	\$23,744	<b>\$23,544</b>	2024
<a href="#">Birth Control Advocates Of New York</a>	NY	\$446,704	Co-executive Director	\$166,421	<b>\$145,696</b>	2024
<a href="#">Behavioral Health Alliance Of Montana</a>	MT	\$305,950	Executive Director	\$126,921	<b>\$132,549</b>	2024
<a href="#">Canopy Global Foundation Inc</a>	FL	\$303,465	Ceo	\$178,400	<b>\$162,370</b>	2024
<a href="#">California Breastfeeding Coalition</a>	CA	\$471,462	Executive Dir.	\$110,373	<b>\$89,957</b>	2025
<a href="#">World Patients Alliance</a>	DC	\$471,990	Executive Di	\$84,600	<b>\$74,050</b>	2023
<a href="#">Kyle J Taylor Foundation</a>	CA	\$279,884	Director Of Operations	\$27,004	<b>\$22,591</b>	2024
<a href="#">Utah Pacific Islander Health Coalition</a>	UT	\$479,235	Executive Dir.	\$19,348	<b>\$19,751</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Washington School-based Health Alliance</a>	WA	\$480,407	Executive Director From April 2024	\$87,578	<b>\$75,965</b>	2024
<a href="#">Waiha Warriors</a>	OH	\$266,763	President	\$73,333	<b>\$77,473</b>	2023
<a href="#">Global Alliance For Surgical Obstetric</a>	DC	\$263,263	Executive Director	\$125,696	<b>\$106,864</b>	2024
<a href="#">Pro-choice North Carolina</a>	NC	\$253,845	Executive Di	\$87,115	<b>\$87,208</b>	2024
<a href="#">Americans For Homeopathy Choice</a>	DC	\$252,868	Ceo	\$10,800	<b>\$9,182</b>	2024
<a href="#">Nami Of Southern Arizona</a>	AZ	\$545,298	Executive Director	\$70,472	<b>\$65,662</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	20 organizations. Compensation range \$9,182–\$162,370; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$376,835); for reference, expenses \$420,221 and assets \$11,600.
ROLE MATCH	Lauren Higginson, reported title " <i>President</i> ", 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	<b>35<sup>th</sup></b>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	35 <sup>th</sup>
Reportable pay only (column D), adjusted	35 <sup>th</sup>
All sources (D + E + F), adjusted	30 <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 (Lauren Higginson) 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 20 similarly situated organizations (Same NTEE sector (E01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 35<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.