

This analysis benchmarks the total compensation of **Bret Toth, Executive Director / CEO** (\$106,426) against **every comparable organization** that fit the selection criteria — **422** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88<sup>th</sup>** percentile of comparable organizations within the typical range

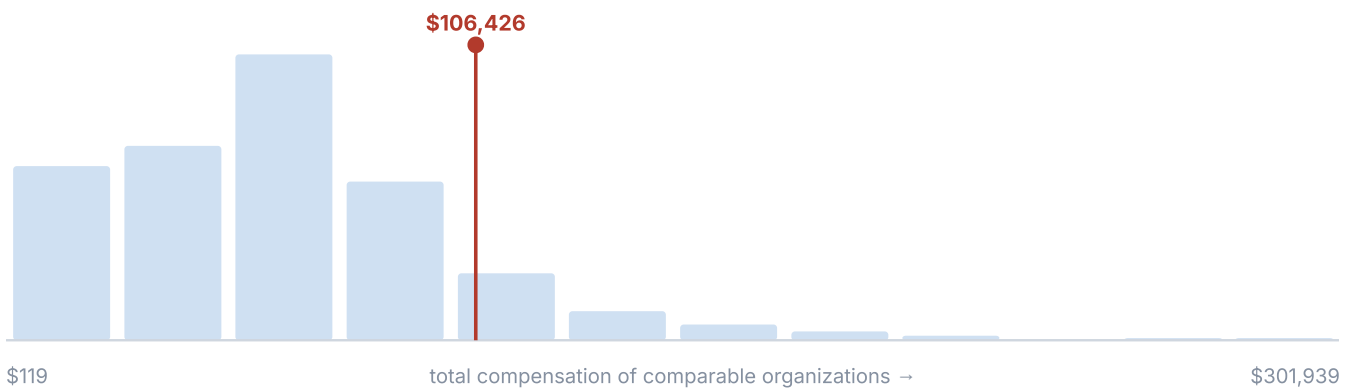
**Benchmarked executive:** Bret Toth — reported title “VICE PRESIDENT”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$282,943 and \$633,454 — 0.67x to 1.50x the subject's \$422,303 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

**422** organizations qualified on sector, size, and geography → **422** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,212	\$35,792	\$58,986	\$83,290	\$109,986	\$106,426
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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 MO 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="#">Living Justice Press</a>	MN	\$422,189	Executive Director	\$93,000	<b>\$86,762</b>	2024
<a href="#">The Restorative Center Inc</a>	NY	\$422,887	Excutive Director	\$130,769	<b>\$111,567</b>	2024
<a href="#">Washington Association Of Land Trusts</a>	WA	\$421,370	Executive Director	\$103,968	<b>\$87,885</b>	2024
<a href="#">Eastern Connecticut Training School</a>	CT	\$421,000	President	\$13,100	<b>\$11,298</b>	2025
<a href="#">Hamiltonian Artists Inc</a>	DC	\$424,506	Executive Director	\$107,870	<b>\$89,372</b>	2024
<a href="#">Pipe Creek Christian School</a>	TX	\$419,756	Trustee	\$36,077	<b>\$33,194</b>	2025
<a href="#">Avasant Foundation</a>	CA	\$419,508	Exec Director	\$4,049	<b>\$3,301</b>	2024
<a href="#">Creative Strategies For Change</a>	CO	\$425,184	Executive Dir.	\$82,181	<b>\$76,598</b>	2023
<a href="#">Sati Center For Buddhist Studies</a>	CA	\$425,533	Treasurer	\$36,000	<b>\$28,593</b>	2025
<a href="#">Global Ties Alabama</a>	AL	\$425,594	Executive Director	\$68,800	<b>\$72,249</b>	2023
<a href="#">Solid Waste Association Of North America</a>	NY	\$418,738	Director	\$18,120	<b>\$15,916</b>	2023
<a href="#">Roots Action Education Fund</a>	CA	\$418,199	National Director	\$98,028	<b>\$79,920</b>	2024
<a href="#">Wisconsin Deca Center Inc</a>	WI	\$427,921	Executive Director	\$18,591	<b>\$18,873</b>	2023
<a href="#">Holley Family Village Inc</a>	MI	\$415,884	President	\$36,000	<b>\$35,083</b>	2024
<a href="#">Low-level Radioactive Waste Forum</a>	DC	\$415,727	Executive Director	\$226,226	<b>\$187,433</b>	2024
<a href="#">Willie L Brown Jr Institute On</a>	CA	\$429,244	Executive Director	\$115,566	<b>\$94,218</b>	2024
<a href="#">Project Reap</a>	MA	\$429,301	Executive Dir.	\$159,433	<b>\$139,263</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Everyday Canvassing</a>	MD	\$414,902	Co-executive Director	\$75,950	<b>\$67,040</b>	2024
<a href="#">Indian Training &amp; Education Center</a>	UT	\$414,552	Board Member/director	\$77,049	<b>\$72,535</b>	2025
<a href="#">Indiana University Research &amp; Technology</a>	IN	\$414,038	Executive Director	\$261,532	<b>\$268,089</b>	2023
<a href="#">Me And My Two Friends Foundation Inc</a>	GA	\$413,008	Director	\$20,504	<b>\$19,465</b>	2024
<a href="#">Two Bikes</a>	TN	\$432,119	Director	\$36,699	<b>\$36,421</b>	2024
<a href="#">Jackson Heart Foundation</a>	MS	\$432,432	Executive Director	\$42,500	<b>\$46,010</b>	2023
<a href="#">Sedalia Heritage Foundation Inc</a>	MO	\$411,502	Exec Dir / L	\$13,597	<b>\$13,597</b>	2024
<a href="#">Moonlighter Fablab Inc</a>	FL	\$411,341	President	\$79,715	<b>\$70,704</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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** 422 organizations. Compensation range \$119–\$301,939; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$422,303); for reference, expenses \$371,245 and assets \$64,765.

**ROLE MATCH** Bret Toth, reported title *"VICE PRESIDENT"*, benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY	29 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	88 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	79 <sup>th</sup>
All sources (D + E + F), adjusted	82 <sup>nd</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 (Bret Toth) 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 422 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$106,426 is reasonable (approximately the 88<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.