

This analysis benchmarks the total compensation of **Tyler Hefferon, Executive Director / CEO** (\$71,733) against **every comparable organization** that fit the selection criteria — **98** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Tyler Hefferon — 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 (K30).

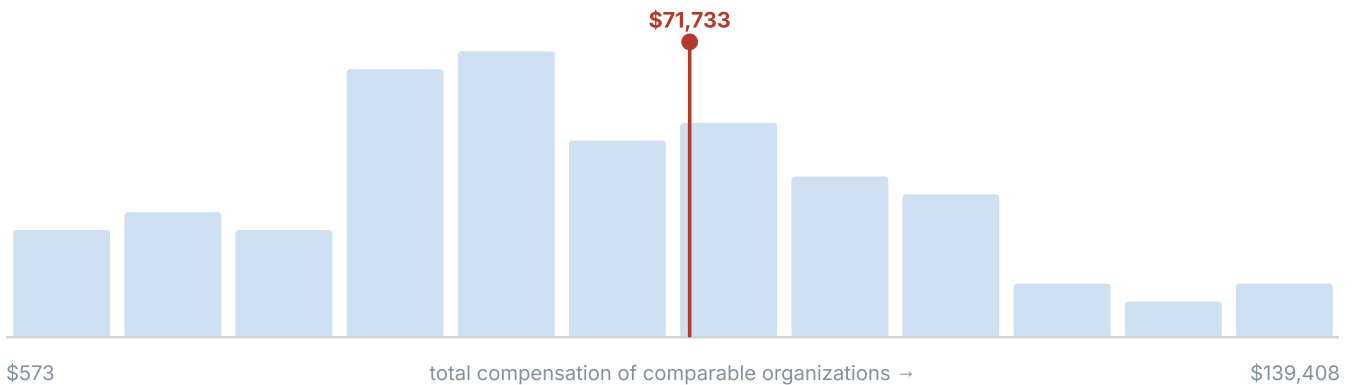
**BUDGET** Total revenue between \$288,044 and \$644,875 — 0.67x to 1.50x the subject's \$429,917 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (K30), nationwide + budget 0.67–1.5x revenue.

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

→ **98** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,396	\$40,968	\$57,704	\$82,771	\$100,114	\$71,733
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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 NY 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="#">Sts Francis And Alphonsus</a>	MO	\$428,064	President	\$45,422	<b>\$53,240</b>	2024
<a href="#">Northeast Florida Builders Association Charitable Foundation</a>	FL	\$427,536	Executive Director	\$133,500	<b>\$138,788</b>	2024
<a href="#">The Harbor Dish Inc</a>	FL	\$425,017	Director	\$36,663	<b>\$38,115</b>	2024
<a href="#">Harrison Food Bank</a>	ME	\$437,220	Treasurer	\$52,000	<b>\$57,623</b>	2024
<a href="#">Human Agricultural Cooperative Inc</a>	IN	\$421,173	President	\$1,000	<b>\$1,202</b>	2023
<a href="#">Knock And Drop Iowa</a>	IA	\$439,073	Executive Di	\$6,125	<b>\$7,641</b>	2023
<a href="#">Turnaround Resource Center Inc</a>	KY	\$420,228	Executive Dir.	\$36,217	<b>\$43,060</b>	2024
<a href="#">Fork Over Love Inc</a>	PA	\$418,981	Director/ceo	\$72,000	<b>\$79,458</b>	2024
<a href="#">Dwelling House Of Hope Inc</a>	MA	\$446,937	Executive Director	\$79,040	<b>\$80,924</b>	2023
<a href="#">Morrison County Food Shelf</a>	MN	\$412,464	Executive Director	\$30,188	<b>\$33,010</b>	2024
<a href="#">Bigger Table</a>	IL	\$411,341	Executive Director	\$47,917	<b>\$52,132</b>	2024
<a href="#">Columbia Farmers Market Inc</a>	MO	\$411,034	Executive Director	\$60,760	<b>\$71,218</b>	2024
<a href="#">Above Par Academy Inc</a>	TX	\$450,000	Director	\$4,800	<b>\$5,314</b>	2024
<a href="#">Community Green Farms</a>	KS	\$406,662	Executive Director	\$99,875	<b>\$119,406</b>	2024
<a href="#">Dimitri House Inc</a>	NY	\$454,829	Executive Dir.	\$70,000	<b>\$70,000</b>	2024
<a href="#">Smart Bellies</a>	CO	\$402,377	Co-founder &	\$35,192	<b>\$38,446</b>	2023
<a href="#">Murrysville Christian Concern</a>	PA	\$458,493	Key Employee/board Member	\$65,000	<b>\$71,733</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Trinity County Food Assistance</a>	CA	\$458,531	Executive Dir.	\$44,000	<b>\$42,046</b>	2024
<a href="#">Beef Bank Colorado Inc</a>	CO	\$388,431	Secretary	\$65,000	<b>\$68,974</b>	2024
<a href="#">The Connection Homeless Shelter Inc</a>	NE	\$471,550	Executive Director	\$57,137	<b>\$70,017</b>	2023
<a href="#">Mozell Sanders Foundation Inc</a>	IN	\$388,022	Ceo Director	\$18,500	<b>\$21,590</b>	2024
<a href="#">Village Project</a>	OH	\$383,922	Executive Director	\$58,195	<b>\$68,211</b>	2024
<a href="#">Fundamental Needs</a>	CO	\$383,569	Executive Director	\$37,170	<b>\$40,608</b>	2023
<a href="#">Common Market Great Lakes Inc</a>	IL	\$480,264	Executive Di	\$47,429	<b>\$51,601</b>	2024
<a href="#">Project Feast</a>	WA	\$481,441	Executive Director	\$85,413	<b>\$87,126</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	98 organizations. Compensation range \$573–\$139,408; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$429,917); for reference, expenses \$496,761 and assets \$34,838.
ROLE MATCH	Tyler Hefferon, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	67 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	68 <sup>th</sup>
All sources (D + E + F), adjusted	65 <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 (Tyler Hefferon) 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 98 similarly situated organizations (Same NTEE sector (K30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$71,733 is reasonable (approximately the 67<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.