

# Academy For The Love Of

Executive Director / CEO

EIN 860945282

NM · NTEE B50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Daniel E Brannen Jr Sec Finance, Executive Director / CEO** (\$189,240) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

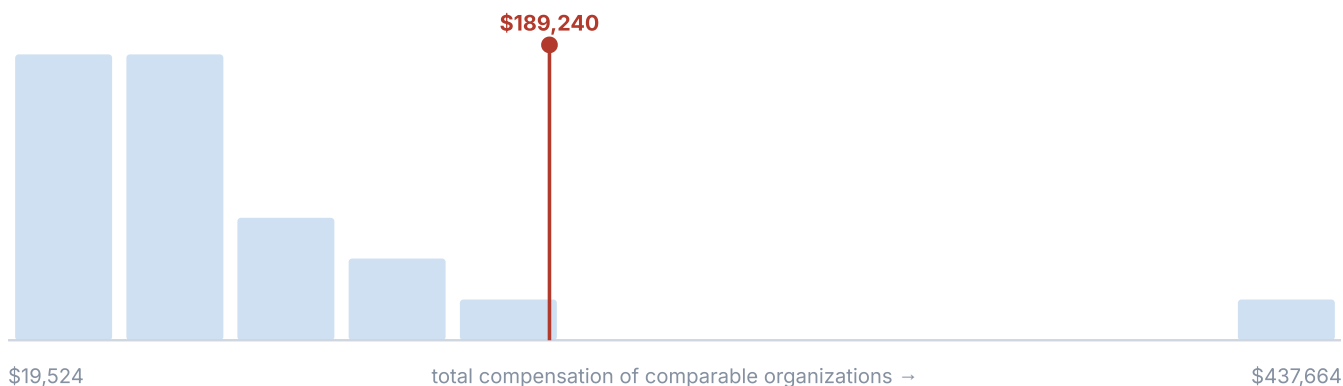
**Benchmarked executive:** Daniel E Brannen Jr Sec Finance — reported title “MNGR, & GEN.”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B50).
BUDGET	Total revenue between \$311,014 and \$696,301 — 0.67x to 1.50x the subject's \$464,201 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B50), nationwide + budget 0.67–1.5x revenue.

**21** organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$21,337</b> 10TH	<b>\$34,369</b> 25TH	<b>\$71,667</b> MEDIAN	<b>\$95,941</b> 75TH	<b>\$155,116</b> 90TH	<b>\$189,240</b> THIS ORG · 95TH
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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 NM 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="#">Wildlife Science Center</a>	MN	\$462,983	Executive Director	\$60,000	<b>\$55,122</b>	2023
<a href="#">Slavic Reformation Society</a>	TX	\$461,512	Director	\$95,500	<b>\$88,819</b>	2023
<a href="#">Pillar Seminary</a>	NE	\$460,914	President	\$36,320	<b>\$34,369</b>	2025
<a href="#">Christ Our Redeemer Seminary Inc</a>	AL	\$459,218	President	\$57,023	<b>\$57,276</b>	2023
<a href="#">Bridges Graduate School Of Cognitive Diversity In Education</a>	CA	\$454,095	Coo	\$24,319	<b>\$19,524</b>	2023
<a href="#">Nwa Industries For Education</a>	AR	\$453,082	Executive Director	\$57,664	<b>\$60,264</b>	2023
<a href="#">California University - Silicon Valley</a>	CA	\$484,875	President	\$43,950	<b>\$34,273</b>	2024
<a href="#">Maitripa College</a>	OR	\$421,618	President	\$83,004	<b>\$71,667</b>	2023
<a href="#">America Chinese Evangelical Seminary</a>	CA	\$420,606	Accounting Officer	\$33,476	<b>\$26,105</b>	2024
<a href="#">Heidelberg Theological Seminary</a>	SD	\$417,954	President	\$93,500	<b>\$95,941</b>	2023
<a href="#">Irbs Theological Seminary</a>	TX	\$528,022	President	\$116,350	<b>\$105,106</b>	2024
<a href="#">Cincinnati Psychoanalytic Institute</a>	OH	\$387,260	Director	\$79,368	<b>\$75,915</b>	2024
<a href="#">Toyota Technological Institute At Chicago</a>	IL	\$385,536	President	\$478,816	<b>\$437,664</b>	2023
<a href="#">Torah Temimah Jerusalem</a>	MD	\$570,194	President An	\$52,050	<b>\$43,946</b>	2024
<a href="#">Graduate Business Curriculum</a>	MN	\$353,980	Executive Di	\$135,150	<b>\$124,162</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Master's Institute</a>	MN	\$587,576	757 Martin Ave, Hudson, Wi 54016	\$24,000	<b>\$20,865</b>	2025
<a href="#">South Central Wisconsin Area Health</a>	WI	\$337,992	Executive Dir.	\$96,841	<b>\$88,980</b>	2025
<a href="#">Leadership Institute Of Seattle</a>	WA	\$324,094	President	\$114,574	<b>\$95,373</b>	2023
<a href="#">Redemption Seminary Inc</a>	AZ	\$606,733	President	\$184,597	<b>\$165,060</b>	2023
<a href="#">Copassion Inc</a>	FL	\$312,550	President	\$25,816	<b>\$21,337</b>	2025
<a href="#">The Nalp Foundation For Law Career Research And Education</a>	MA	\$644,700	President & Ceo	\$191,143	<b>\$155,116</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM cost of living and 2023 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 NM 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	21 organizations. Compensation range \$19,524–\$437,664; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$464,201); for reference, expenses \$2,860,975 and assets \$26,331,671. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Daniel E Brannen Jr Sec Finance, reported title <i>"MNGR, &amp; GEN."</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 1 peer 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	95 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	90 <sup>th</sup>
Reportable pay only (column D), adjusted	95 <sup>th</sup>
All sources (D + E + F), adjusted	95 <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 (Daniel E Brannen Jr Sec Finance) 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 21 similarly situated organizations (Same NTEE sector (B50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$189,240 is reasonable (approximately the 95<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.