

Forming Sustainable Development Foundations Inc

Executive Director / CEO

EIN 863475015
 · NTEE Q20
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Fiona Macintyre, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **224** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

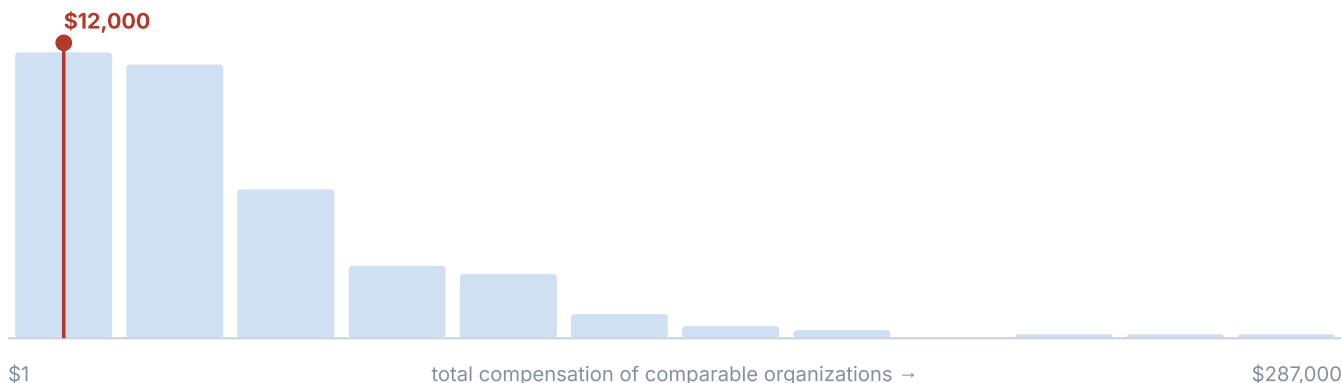
Benchmarked executive: Fiona Macintyre — reported title “BOARD CHAIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q20).
BUDGET	Total revenue between \$97,901 and \$219,183 — 0.67x to 1.50x the subject's \$146,122 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Q), nationwide + budget 0.67–1.5x revenue.

224 organizations qualified on sector, size, and geography → **224** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,136 10TH	\$17,241 25TH	\$38,444 MEDIAN	\$65,526 75TH	\$101,731 90TH	\$12,000 THIS ORG · 18TH
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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); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Security Council	FL	\$145,098	Executive Di	\$71,654	\$71,654	2024
The Westminster Institute	VA	\$145,000	Director	\$43,750	\$43,750	2024
Ten Thousand Villages Of Central Pennsylvania Inc	PA	\$144,642	Executive Director	\$44,448	\$44,448	2024
Codespa America	DC	\$144,538	Executive Director	\$128,057	\$128,057	2024
European Union Studies Association	PA	\$147,788	Executive Di	\$39,887	\$41,065	2023
Focus Builders International	TX	\$143,877	President	\$27,000	\$26,304	2025
Elijah Cummings Youth Program	MD	\$143,045	Executive Director	\$97,402	\$100,279	2023
Global Seed Savers	CO	\$149,336	Executive Dir.	\$56,000	\$57,654	2023
Madison International Partners Inc	WI	\$149,341	Executive Di	\$71,000	\$71,000	2024
Guatemala Healing Hands Foundation Inc	NY	\$142,751	President	\$20,351	\$19,826	2025
Fs Home Owners Foundation Inc	CT	\$149,575	Secretarytreasurer	\$431	\$431	2024
Horeb Ministries	VA	\$150,363	Treasurer	\$25,350	\$25,350	2024
World Dental Relief Inc	OK	\$140,901	President	\$84,400	\$84,400	2024
Missions International Inc	GA	\$151,701	Executive Director & Trust	\$16,000	\$16,000	2024
Christalis Inc	MD	\$140,420	President/ceo (Founder)	\$42,500	\$43,755	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hearing Heart Missions	MN	\$152,015	President	\$12,579	\$12,579	2024
Nanubhai Education Foundation Inc	GA	\$140,204	Executive Director	\$8,400	\$8,400	2024
Open Arms Foundation Inc	WV	\$139,946	Board Chair	\$50,350	\$50,350	2024
Desert Angels Inc	AZ	\$139,479	Ceo	\$96,313	\$99,158	2023
Economic Development And Empowerment Through Mentoring	MA	\$139,080	Excecutive Director	\$11,450	\$11,450	2024
Mountaintop International	DC	\$138,462	Ceo	\$40,999	\$42,210	2023
Firekeepers International	TN	\$138,327	President	\$23,197	\$23,197	2024
M&g Etomi Foundation	NC	\$138,000	President	\$1	\$1	2023
Puentes De Esperanza	IN	\$154,306	President	\$50,000	\$51,477	2023
United Justice	CA	\$154,696	President	\$66,962	\$68,940	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to the subject's state 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. 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	224 organizations. Compensation range \$1–\$287,000; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$146,122); for reference, expenses \$130,939 and assets \$38,157.
ROLE MATCH	Fiona Macintyre, reported title <i>"BOARD CHAIR"</i> , 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	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	18 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	17 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 (Fiona Macintyre) 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 224 similarly situated organizations (Same NTEE major group (Q), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 18th 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.