

Knox Martin Foundation

Executive Director / CEO

EIN 863948612

GA · NTEE H12

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rebecka Denise Martin, Executive Director / CEO** (\$90,000) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

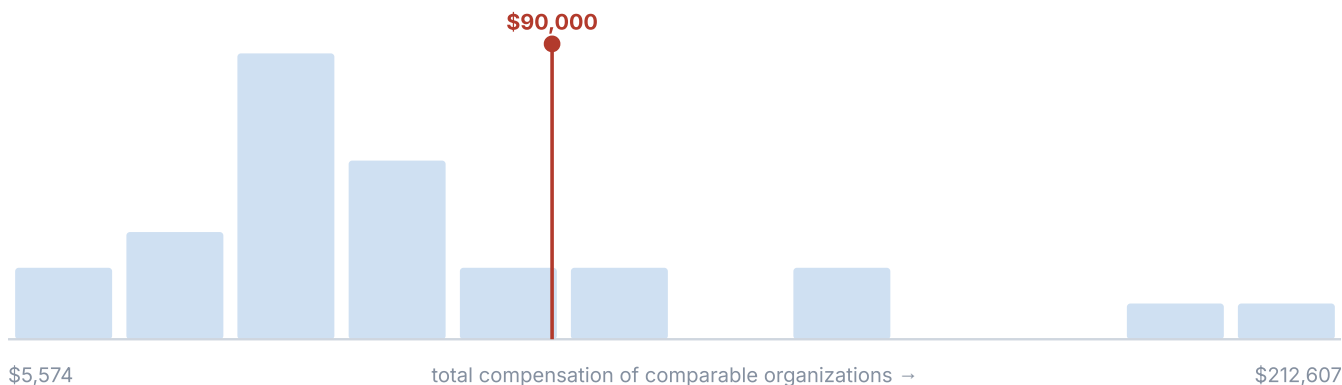
Benchmarked executive: Rebecka Denise Martin — reported title “PRESIDENT/CE”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (H12).
BUDGET	Total revenue between \$327,138 and \$732,399 — 0.67x to 1.50x the subject's \$488,266 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (H12), nationwide + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography → **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$26,441	\$45,428	\$56,056	\$86,386	\$133,342	\$90,000
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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 GA 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
St Louis Life Sciences Project	MO	\$479,877	President/secretary/treasu	\$201,834	\$212,607	2023
Dragonheart Vermont Inc	VT	\$516,116	Former Exec Dir	\$30,973	\$30,115	2024
Dubai Harvard Foundation For	MA	\$447,941	Executive Director	\$69,603	\$62,205	2023
Gootter-jensen Foundation	AZ	\$439,555	Vice President	\$6,000	\$5,574	2024
Light Of Day Foundation Inc	NJ	\$538,469	Executive Director	\$51,000	\$45,287	2023
Hereditary Neuropathy Foundation Inc	NY	\$543,625	Executive Director	\$60,000	\$53,922	2023
The Broach Foundation For Brain Cancer Research	TX	\$428,451	Executive Director	\$52,000	\$50,248	2024
Connecticut Challenge Inc	CT	\$549,831	Ceo	\$193,963	\$180,870	2023
The Bee Foundation	PA	\$420,206	Executive Dir.	\$48,333	\$46,561	2024
Jb's Keys To Dmd Inc	MA	\$415,859	President	\$48,000	\$41,668	2024
All Sports Foundation Inc	AZ	\$405,009	Ceo	\$88,962	\$82,649	2024
Foundation For Physical Medicine	IL	\$398,965	Executive Director	\$27,886	\$26,483	2024
The Paula Takacs Foundation For Sarcoma Research	NC	\$578,647	Executive Director -2023	\$56,625	\$58,190	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rock County Cancer Coalition Inc	WI	\$388,662	Executive Di	\$73,148	\$73,796	2024
Sky Foundation Inc	MI	\$596,092	Executive Dir.	\$130,000	\$129,621	2024
Tango2 Research Foundation Incorporated	CT	\$603,857	Executive Director	\$96,750	\$87,631	2024
Carson Leslie Foundation	TX	\$603,892	Ch Mission Off	\$63,333	\$61,200	2024
Emily Whitehead Foundation	PA	\$369,089	President	\$12,000	\$11,902	2023
Team Bright Side Inc	IL	\$368,815	Vice President	\$27,000	\$26,399	2023
Twist Out Cancer	PA	\$627,434	President	\$66,000	\$63,580	2024
Solving Kids' Cancer Inc	NY	\$333,401	Former Exec	\$157,018	\$137,063	2024
Asbestos Disease Awareness Organization Inc	CA	\$332,179	President	\$120,000	\$100,098	2024
The Ryan Anthony Foundation	TX	\$331,591	Exec. Dir./p	\$48,000	\$47,753	2023
Childrens Skin Disease Foundation	CA	\$331,103	Executive Dir.	\$54,966	\$45,850	2024
New England Parkinsons Ride	NH	\$330,154	Executive Director	\$108,500	\$96,780	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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.

■ Sample, role match & sensitivity

PEER COUNT	26 organizations. Compensation range \$5,574–\$212,607; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$488,266); for reference, expenses \$464,874 and assets \$178,842.
ROLE MATCH	Rebecka Denise Martin, reported title " <i>PRESIDENT/CE</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	77 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	77 th
All sources (D + E + F), adjusted	69 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 (Rebecka Denise Martin) 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 26 similarly situated organizations (Same NTEE sector (H12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,000 is reasonable (approximately the 77th 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.