

Hammer And Heart

Executive Director / CEO

EIN 863969037

NC · NTEE L81

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ben Fortson, Executive Director / CEO** (\$53,600) against **every comparable organization** that fit the selection criteria — **1152** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66th** percentile of comparable organizations within the typical range

Benchmarked executive: Ben Fortson — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L81).
BUDGET	Total revenue between \$202,141 and \$452,554 — 0.67x to 1.50x the subject's \$301,703 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

1,152 organizations qualified on sector, size, and geography → **1,152** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,534	\$20,785	\$39,816	\$62,491	\$83,539	\$53,600
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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 NC 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
Glory House Of Miami Inc	FL	\$301,603	Ceo /Preside	\$56,496	\$51,365	2024
Pinellas Property Management Compan	FL	\$301,359	Secretary	\$51,613	\$48,312	2023
Greencastle Of Allerton	IL	\$301,241	President & Ceo	\$50,615	\$48,158	2024
Mike Foyes Homes Inc	WA	\$301,198	President	\$22,967	\$19,901	2024
Housing Works Lyman Prospect Hdfe	NY	\$302,476	Secretary	\$27,348	\$24,623	2023
Vista Affordable Housing	MI	\$302,533	President - Vah, Director	\$22,630	\$23,273	2023
Komohale Services	HI	\$302,585	Executive Director	\$203,022	\$175,915	2024
Solid Rock Ministries	MI	\$302,671	Director	\$58,364	\$58,302	2024
Lifeboat Alliance Ltd	IL	\$300,660	Executive Dir.	\$58,850	\$57,647	2023
Life Line Outreach Inc	NC	\$302,825	Board Member	\$22,631	\$22,631	2024
Clinton House Nonprofit Housing	MI	\$302,831	Top Management Official	\$17,610	\$17,591	2024
Anayat House Inc	TX	\$300,277	Executive Director	\$63,723	\$63,513	2023
Baden Presbyterian Senior Housing Inc	PA	\$303,198	Director And President	\$37,604	\$36,293	2024
United Church Residences Of Brilliant	OH	\$303,267	Treasurer	\$34,230	\$36,124	2023
Statesville Elderly Housing Inc	NC	\$303,518	President/ceo	\$48,900	\$48,900	2024
Snyder-union-northumberland Habitat	PA	\$299,819	Prior Dev. O	\$14,127	\$13,634	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United North East Community	IN	\$299,742	Executive Di	\$77,785	\$79,388	2024
2life Opus Newton Inc	MA	\$299,715	President/ceo	\$36,606	\$31,836	2024
Mobile Loaves & Fishes Support	TX	\$299,634	President	\$37,280	\$36,091	2024
Self-help Housing Corporation Of	HI	\$304,128	Executive Director	\$195,734	\$169,600	2024
Deaf-reach Housing Inc	DC	\$299,051	Executive Director	\$84,137	\$73,566	2023
Ucc Xviii Inc	OH	\$298,976	Treasurer	\$50,772	\$52,044	2024
Robbins Way Senior Housing	MN	\$304,582	Executive Vice President	\$18,918	\$18,626	2023
South Lake Tahoe Supportive Housing	MN	\$298,799	President	\$65,715	\$64,699	2023
CdlA Inc	CA	\$298,739	President	\$43,669	\$37,572	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 1152 organizations. Compensation range \$75–\$585,020; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$301,703); for reference, expenses \$159,801 and assets \$242,222. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Ben Fortson, reported title *"EXECUTIVE DI"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 667 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 47 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	66 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	21 st

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 (Ben Fortson) 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 1152 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,600 is reasonable (approximately the 66th 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.