

# Davidsonians For Freedom Of Thought And Discourse

Executive Director / CEO

EIN 873557064  
 SC · NTEE B01  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Kevin Cook, Executive Director / CEO** (\$80,937) against **every comparable organization** that fit the selection criteria — **61** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79<sup>th</sup>** percentile of comparable organizations within the typical range

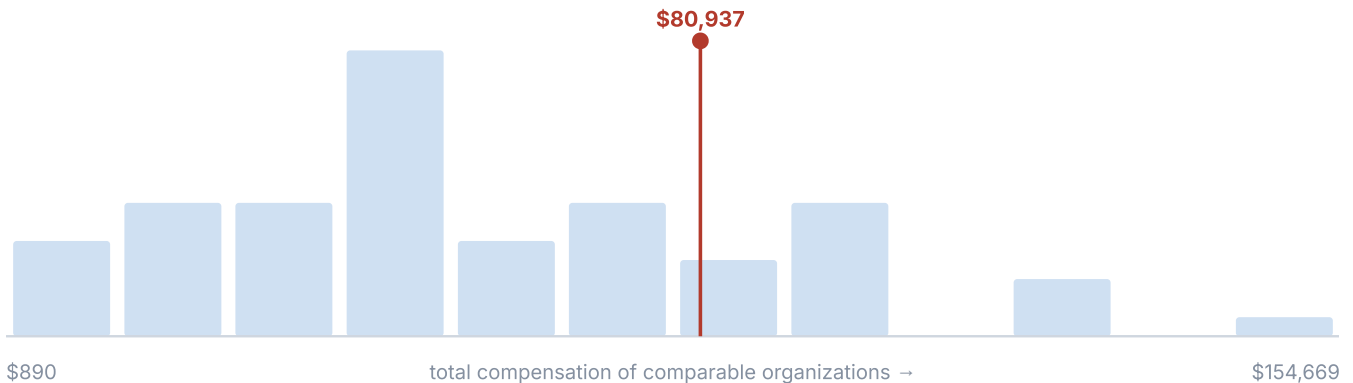
**Benchmarked executive:** Kevin Cook — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

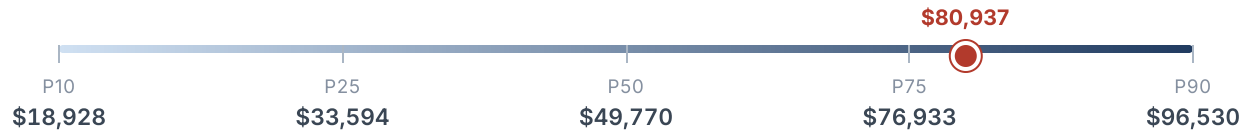
SECTOR	Organizations sharing the subject's NTEE classification (B01).
BUDGET	Total revenue between \$163,071 and \$365,085 — 0.67x to 1.50x the subject's \$243,390 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B01), nationwide + budget 0.67–1.5x revenue.

**61** organizations qualified on sector, size, and geography → **61** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$18,928</b> 10TH	<b>\$33,594</b> 25TH	<b>\$49,770</b> MEDIAN	<b>\$76,933</b> 75TH	<b>\$96,530</b> 90TH	<b>\$80,937</b> THIS ORG · 79TH
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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 SC 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="#">Cyber Texas Foundation Inc</a>	TX	\$243,071	Executive Director/secretary	\$20,323	<b>\$18,928</b>	2024
<a href="#">Minnesota Leadership Council On Aging</a>	MN	\$242,300	President	\$88,000	<b>\$78,871</b>	2025
<a href="#">Local Learningthe National Network For Folk Arts In Education</a>	NY	\$245,447	Executive Director	\$50,496	<b>\$43,738</b>	2023
<a href="#">South Carolina First Steps To</a>	SC	\$240,260	Executive Di	\$21,173	<b>\$21,173</b>	2023
<a href="#">South Carolina First Steps To</a>	SC	\$246,903	Executive Di	\$45,893	<b>\$45,893</b>	2023
<a href="#">South Carolina First Steps</a>	SC	\$247,364	Executive Di	\$44,313	<b>\$44,313</b>	2023
<a href="#">Washington Student Association</a>	WA	\$248,411	Executive Director	\$60,000	<b>\$51,492</b>	2023
<a href="#">Washington Ethnic Studies Now</a>	WA	\$249,502	Executive Director	\$150,000	<b>\$125,036</b>	2024
<a href="#">Northstar Tutoring</a>	DC	\$251,101	Executive Director	\$119,167	<b>\$97,362</b>	2024
<a href="#">Escucha Mi Voz Iowa</a>	IA	\$234,190	Co-director	\$49,979	<b>\$50,950</b>	2024
<a href="#">Heart Sense Corporation</a>	LA	\$253,733	President	\$113,968	<b>\$116,841</b>	2024
<a href="#">Charter Schools Action Fund</a>	DC	\$254,081	Ceo Of Napcs - Until 12/23	\$30,188	<b>\$24,664</b>	2024
<a href="#">Education Justice Coalition Of Vt</a>	VT	\$254,459	Director	\$46,202	<b>\$44,576</b>	2023
<a href="#">Folk Education Services</a>	WA	\$229,297	Director	\$21,125	<b>\$17,609</b>	2024
<a href="#">South Carolina First Steps To</a>	SC	\$227,937	Ed Through 4	\$61,759	<b>\$61,759</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Walnut Grove Coop Inc</a>	DE	\$259,090	Chair	\$35,640	<b>\$31,653</b>	2025
<a href="#">Pa Families For Education Choice</a>	PA	\$260,174	President/tr	\$33,000	<b>\$30,639</b>	2024
<a href="#">South Carolina First Steps To</a>	SC	\$260,668	Ed-thru 6/30	\$70,246	<b>\$70,246</b>	2023
<a href="#">R4creating</a>	NM	\$265,057	Executive Di	\$74,567	<b>\$76,877</b>	2023
<a href="#">South Carolina First Steps To</a>	SC	\$221,612	Executive Di	\$57,083	<b>\$57,083</b>	2023
<a href="#">South Carolina First Steps To</a>	SC	\$265,605	Executive Di	\$41,509	<b>\$41,509</b>	2023
<a href="#">The American Lyceum</a>	VA	\$218,680	President	\$167,115	<b>\$154,669</b>	2023
<a href="#">Law And Public Safety Education</a>	GA	\$217,301	Treasurer	\$95,233	<b>\$91,786</b>	2023
<a href="#">Awareness Is Prevention Inc</a>	NV	\$270,478	President	\$13,333	<b>\$12,811</b>	2023
<a href="#">Es Of Choice</a>	GA	\$216,046	Director	\$950	<b>\$890</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	61 organizations. Compensation range \$890–\$154,669; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$243,390); for reference, expenses \$231,346 and assets \$226,874.
ROLE MATCH	Kevin Cook, reported title " <i>Executive Director</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** 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	79 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	74 <sup>th</sup>
Reportable pay only (column D), adjusted	79 <sup>th</sup>
All sources (D + E + F), adjusted	75 <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 (Kevin Cook) 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 61 similarly situated organizations (Same NTEE sector (B01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,937 is reasonable (approximately the 79<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.