

# Heavens Treasure

Executive Director / CEO

EIN 874180751

SC · NTEE P29

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Serena Amirpour-chandler, Executive Director / CEO** (\$7,480) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 7<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

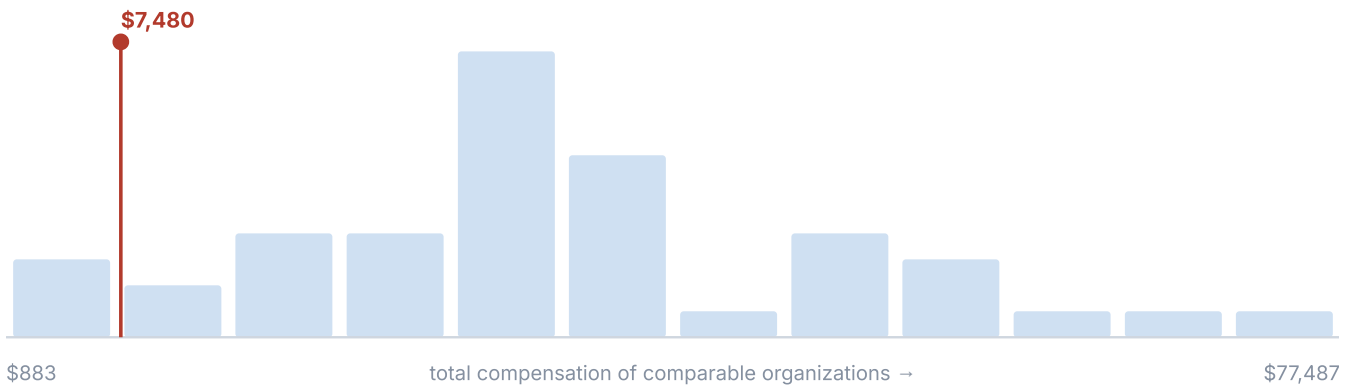
**Benchmarked executive:** Serena Amirpour-chandler — reported title “Business Manager”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P29).
BUDGET	Total revenue between \$134,363 and \$300,813 — 0.67x to 1.50x the subject's \$200,542 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P29), nationwide + budget 0.67–1.5x revenue.

**42** organizations qualified on sector, size, and geography → **42** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,385	\$22,501	\$29,556	\$40,974	\$53,220	<b>\$7,480</b>
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 7TH
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\$7,480



## ■ 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="#">Giving Tree Foundation</a>	NC	\$199,954	Executive Director	\$42,319	<b>\$41,914</b>	2023
<a href="#">Wonderland Thrift Shop</a>	NH	\$201,157	Store Manage	\$33,296	<b>\$29,470</b>	2023
<a href="#">The Highland Thrift Shop Inc</a>	MD	\$208,567	Manager	\$38,437	<b>\$34,445</b>	2023
<a href="#">Vintage La Conner</a>	WA	\$208,912	Treasurer	\$6,000	<b>\$5,002</b>	2024
<a href="#">Fort Lupton Food And Clothing Bank</a>	CO	\$190,634	Exec Director	\$21,000	<b>\$18,748</b>	2024
<a href="#">Re Gen Er Ate</a>	MI	\$190,260	Board Member	\$29,430	<b>\$28,283</b>	2024
<a href="#">The Rise (Resources In Support Of Empowerment) Concept</a>	CA	\$212,913	Executive Director	\$28,500	<b>\$22,913</b>	2024
<a href="#">Cause For Pawz Inc</a>	NY	\$213,348	President	\$30,769	<b>\$26,651</b>	2023
<a href="#">Symposia Community Bookstore</a>	NJ	\$213,480	Manager	\$62,214	<b>\$53,245</b>	2023
<a href="#">Self Help Craft Of The World Inc</a>	VA	\$185,945	Executive Director	\$30,700	<b>\$28,414</b>	2023
<a href="#">Bargain World Thrift Store</a>	LA	\$216,578	Manager	\$28,083	<b>\$29,641</b>	2023
<a href="#">Art Salvage</a>	WA	\$217,122	Executive Dir.	\$33,553	<b>\$27,969</b>	2024
<a href="#">Forest &amp; Found Ltd</a>	IL	\$218,730	President	\$73,500	<b>\$69,264</b>	2023
<a href="#">Back Porch Thrift Shop</a>	IL	\$222,371	Executive Director	\$32,067	<b>\$30,219</b>	2023
<a href="#">Tried &amp; True Inc</a>	VA	\$223,579	Secretary	\$40,000	<b>\$37,021</b>	2023
<a href="#">Overflow Community Thrift Stor</a>	MN	\$176,589	President	\$23,597	<b>\$21,709</b>	2024
<a href="#">Treasure City</a>	TX	\$225,572	President	\$8,662	<b>\$8,067</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Project Redesign Inc</a>	TN	\$225,583	Accountant	\$10,000	<b>\$9,787</b>	2024
<a href="#">Caterkids Hawaii</a>	HI	\$229,440	President	\$26,846	<b>\$23,039</b>	2023
<a href="#">Renew Upscale Thrift Inc</a>	MI	\$169,972	Store Director	\$38,269	<b>\$37,863</b>	2023
<a href="#">Crafted Collective Inc</a>	KS	\$233,930	Co-executive Director	\$51,010	<b>\$49,985</b>	2025
<a href="#">Save A Youth Oc Inc</a>	IA	\$156,387	President	\$866	<b>\$883</b>	2024
<a href="#">Princeton Nearly New Shop Corp</a>	NJ	\$246,648	Trustee	\$68,464	<b>\$58,594</b>	2023
<a href="#">Capstone Ministries Inc</a>	IN	\$247,501	Parish	\$28,634	<b>\$28,114</b>	2024
<a href="#">The Open Door Christian Center</a>	SC	\$247,984	Executive Di	\$16,231	<b>\$15,765</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	<b>42</b> organizations. Compensation range \$883–\$77,487; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$200,542); for reference, expenses \$167,770 and assets \$45,596.
ROLE MATCH	Serena Amirpour-chandler, reported title " <i>Business Manager</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	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	7 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	7 <sup>th</sup>
Reportable pay only (column D), adjusted	10 <sup>th</sup>
All sources (D + E + F), adjusted	7 <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 (Serena Amirpour-chandler) 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 42 similarly situated organizations (Same NTEE sector (P29), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,480 is reasonable (approximately the 7<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.