

Check 1002 Charitable Trust

Executive Director / CEO

EIN 880828181

GA · NTEE T31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kristen M Lewis, Executive Director / CEO** (\$21,408) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Kristen M Lewis — reported title "TRUSTEE", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

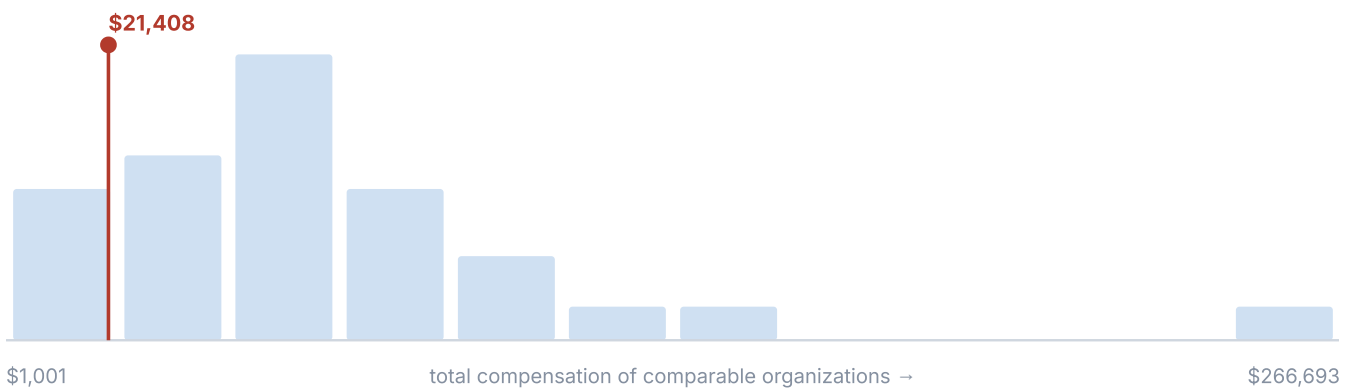
SECTOR Organizations sharing the subject's NTEE classification (T31).

BUDGET Total revenue between \$280,726 and \$628,492 — 0.67x to 1.50x the subject's \$418,995 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T31), nationwide + budget 0.67–1.5x revenue.

57 organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,002	\$36,813	\$53,922	\$80,221	\$112,890	\$21,408
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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
Columbia Gorge Community College	OR	\$420,993	Executive Director (Thru 02/23)	\$78,963	\$75,083	2023
Webster Arts	MO	\$412,408	Executive Director	\$53,680	\$56,545	2024
Jewish Community Foundation Of Greater Prescott	AZ	\$412,204	Executive Director	\$30,000	\$27,955	2025
Los Alamos Community Foundation	NM	\$426,312	Former Exec	\$76,038	\$81,337	2024
Diana Gregory Outreach Services	AZ	\$427,340	Ceo	\$55,142	\$52,742	2024
Community Foundation Of Orange	CA	\$409,995	Executive Dir.	\$75,363	\$64,721	2024
Community Health Alliance	MT	\$428,500	Executive Dir.	\$50,084	\$53,693	2024
The Edgar County Community	IL	\$430,797	Dev Mgr	\$30,000	\$29,333	2024
Knoxville Hospital & Clinics Foundation	IA	\$405,175	Foundation Director	\$12,034	\$13,491	2023
Turning Points For Children Charitable	PA	\$432,889	Treasurer	\$11,487	\$11,729	2023
Elkin Academic Enrichment	NC	\$433,077	Executive Di	\$10,331	\$10,616	2024
Chicago Dental Society Foundation	IL	\$433,562	Executive Di	\$148,185	\$149,168	2023
Mountain Gateway Community	VA	\$433,611	Executive Director	\$28,212	\$27,891	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kauai North Shore Community	HI	\$403,438	Executive Di	\$95,986	\$85,468	2024
Rio Grande Valley Philanthropic	TX	\$437,822	Ceo	\$96,000	\$95,506	2024
Hero's Cup Hockey Inc	MA	\$437,840	President (Through 10/2023)	\$13,333	\$12,268	2023
The Ben Hogan Foundation	TX	\$438,538	Executive Director	\$123,101	\$122,468	2024
Iowa Area Development Group Community	IA	\$398,999	Ceo	\$95,538	\$104,037	2024
Viroqua Area Foundation	WI	\$398,516	Treasurer	\$3,000	\$3,116	2024
Danville Public School Foundation Inc	IL	\$396,949	Executive Director	\$42,840	\$40,808	2025
Cuivre River Electric Community Trust Inc	MO	\$392,951	Crec's President & Ceo	\$249,636	\$262,961	2024
Optima Giving Foundation	GA	\$450,748	Trustee	\$46,456	\$46,456	2024
Nacogdoches County United Way	TX	\$385,549	President/ce	\$49,000	\$48,748	2024
Friends In Action	NH	\$384,380	Executive Director	\$87,260	\$80,133	2024
Greater Cedarburg Foundation Inc	WI	\$454,322	Assistant Secretary	\$57,748	\$61,753	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 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	57 organizations. Compensation range \$1,001–\$266,693; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$418,995); for reference, expenses \$2,653,226 and assets \$10,244,721. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kristen M Lewis, reported title " <i>TRUSTEE</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	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	16 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	82 nd

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 (Kristen M Lewis) 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 57 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,408 is reasonable (approximately the 16th 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.