

Simple Treasures Inc

Executive Director / CEO

EIN 882917855
 MI · NTEE S47
 FY ending 2024-06-30
June 10, 2026

This analysis benchmarks the total compensation of **Pastor Michael Brown, Executive Director / CEO** (\$25,217) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

Benchmarked executive: Pastor Michael Brown — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S47).
BUDGET	Total revenue between \$332,999 and \$745,521 — 0.67x to 1.50x the subject's \$497,014 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

62 organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,778	\$19,057	\$43,753	\$80,785	\$125,979	\$25,217
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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 MI 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
Iron Workers' Mid-america Building Corp	IL	\$487,245	Administrator	\$56,655	\$55,556	2023
Union Building Fund	IL	\$479,140	Director	\$85,479	\$81,417	2024
Cls Holding Company Inc	MI	\$479,109	Ceo	\$33,282	\$33,282	2024
U A Local 773 Glens Falls Building	NY	\$470,773	Director	\$114,100	\$99,891	2024
Local 338 Real Estate Holding Corp	NY	\$469,750	President	\$72,825	\$63,756	2024
Ua 168 Building Corporation	OH	\$468,917	Financial Secretary/treasu	\$92,850	\$92,822	2025
Naiop - Nashville Chapter	TN	\$525,146	Executive Director	\$170,265	\$178,516	2023
Sheet Metal Workers International Local	MA	\$526,146	President	\$133,450	\$116,183	2024
Little Rock Realtors Association Inc	AR	\$528,403	Executive Dir.	\$113,589	\$123,700	2024
Haines Eastburn Stenton Corp	PA	\$531,149	President/ceo	\$11,512	\$11,451	2023
Portland Board Of Realtors	ME	\$532,840	Ceo	\$114,201	\$110,790	2024
Iupat District Council 78 Propertiesinc	FL	\$538,742	Business Manager	\$62,675	\$57,043	2024
Burnham Brook Community Center Title	MI	\$454,892	President/ceo - Partial Year	\$7,908	\$7,704	2025
Wci Real Estate & Logistics Inc	MD	\$540,000	National Accountant	\$60,000	\$54,346	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Empire State Carpenters	NY	\$542,116	Treasurer/trustee	\$61,051	\$53,448	2024
Tac East Holdings Company No 1	TX	\$450,415	President	\$19,813	\$19,768	2023
Api Nevada Properties Inc	NV	\$556,604	President	\$183,105	\$183,071	2023
Salamander Realty Corp	NY	\$563,923	President	\$3,964	\$3,470	2024
Broadway Housing Sugar Hill Lessee Inc	NY	\$429,087	Chief Executive Officer	\$31,386	\$27,477	2024
Iar Plaza Inc	IL	\$570,337	Secretary/treasurer	\$31,371	\$29,880	2024
Celina Pro Health Building Corp	OH	\$570,674	President	\$40,654	\$41,717	2024
United Food And Commercial Workers Union Local 876 Building Corporation	MI	\$573,803	President	\$48,955	\$48,955	2024
Teamsters Local 120 Building Holding Company	MN	\$417,127	President	\$62,448	\$61,549	2023
Institute Of Real Estate Management	MA	\$414,104	Executive Director	\$156,975	\$140,701	2023
Local Union 488 Ibew Building	CT	\$410,560	Business Manager/fin Sec	\$70,615	\$66,041	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	62 organizations. Compensation range \$375–\$959,206; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$497,014); for reference, expenses \$66,697 and assets \$1,090,441. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Pastor Michael Brown, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	51 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	32 nd
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	16 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 (Pastor Michael Brown) 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 10, 2026, comparing compensation against 62 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$25,217 is reasonable (approximately the 32nd 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 10, 2026.