

# Great Schools Initiative

Executive Director / CEO

This analysis benchmarks the total compensation of **Nathan Pawl, Executive Director / CEO** (\$19,000) against **every comparable organization** that fit the selection criteria — **1344** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Nathan Pawl — reported title “CHAIRMAN”, 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 (B94).
BUDGET	Total revenue between \$107,953 and \$241,686 — 0.67x to 1.50x the subject's \$161,124 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**1,344** organizations qualified on sector, size, and geography → **1,344** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,003	\$18,062	\$36,799	\$57,326	\$83,198	\$19,000
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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
<a href="#">Overseas United Education Foundation Inc</a>	NH	\$161,250	Principal	\$15,000	<b>\$13,419</b>	2023
<a href="#">Latino Educational Equity</a>	TX	\$160,864	Founder	\$54,000	<b>\$50,832</b>	2024
<a href="#">Southwest Education Alliance Inc</a>	NC	\$160,825	Secretary	\$70,000	<b>\$66,309</b>	2025
<a href="#">Michigan Interscholastic Press</a>	MI	\$161,452	Executive Director	\$8,100	<b>\$7,868</b>	2024
<a href="#">The Aakoma Project Inc</a>	VA	\$161,468	President	\$247,500	<b>\$224,882</b>	2024
<a href="#">Hawthorn Montessori School</a>	NC	\$161,527	Director	\$51,211	<b>\$48,511</b>	2025
<a href="#">Community Choice Foundation Inc</a>	MI	\$160,670	President	\$77,778	<b>\$77,778</b>	2023
<a href="#">Positive Outlook Inc</a>	LA	\$161,592	President	\$46,801	<b>\$49,928</b>	2023
<a href="#">Cookeville Children's Theatre</a>	TN	\$161,646	Artistic Director	\$31,105	<b>\$31,677</b>	2023
<a href="#">Get Cooking Incorporated</a>	FL	\$160,555	President	\$35,000	<b>\$30,941</b>	2024
<a href="#">Ohio Allergy And Immunology Society</a>	OH	\$160,525	Past President	\$1,849	<b>\$1,843</b>	2024
<a href="#">Illinois Real Estate Educational</a>	IL	\$160,469	Foundation Manager	\$28,205	<b>\$26,094</b>	2024
<a href="#">Moringa For Love</a>	CA	\$160,318	President	\$31,680	<b>\$26,503</b>	2023
<a href="#">Community Christian School Of</a>	IN	\$161,955	Director	\$63,600	<b>\$64,980</b>	2023
<a href="#">Wisconsin Institute Of Certified Public</a>	WI	\$160,252	Staff Liaison	\$31,595	<b>\$31,052</b>	2024
<a href="#">Morris Plains Library Association</a>	NJ	\$162,011	Director	\$25,000	<b>\$21,625</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Shamokin Area Hs Alumni Assoc Ed</a>	PA	\$160,098	Treasurer	\$725	<b>\$680</b>	2024
<a href="#">The Epic Foundation Inc</a>	FL	\$162,204	President	\$60,000	<b>\$54,609</b>	2023
<a href="#">Family Biz Builder</a>	MS	\$160,005	Ceo	\$19,500	<b>\$20,438</b>	2024
<a href="#">Opportunities Collaborative For Students</a>	NY	\$160,000	Executive Director	\$88,077	<b>\$74,896</b>	2024
<a href="#">Bethpage Nursery School</a>	NY	\$162,256	Executive Director	\$41,469	<b>\$35,263</b>	2024
<a href="#">Project Lifelong</a>	CA	\$159,904	Chief Op Off	\$50,019	<b>\$41,845</b>	2023
<a href="#">Western Institute Of Legal Medicine</a>	CA	\$162,345	President	\$47,500	<b>\$39,738</b>	2023
<a href="#">Firefly Education</a>	LA	\$162,356	Director	\$51,500	<b>\$54,941</b>	2023
<a href="#">Cfrg Newco Inc</a>	NY	\$159,797	Executive Director	\$10,585	<b>\$9,001</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **1344** organizations. Compensation range \$1–\$415,254; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$161,124); for reference, expenses \$131,215 and assets \$29,909.

ROLE MATCH Nathan Pawl, reported title "*CHAIRMAN*", 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	206 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	54 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	26 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	24 <sup>th</sup>
Reportable pay only (column D), adjusted	36 <sup>th</sup>
All sources (D + E + F), adjusted	22 <sup>nd</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 (Nathan Pawl) 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 1344 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,000 is reasonable (approximately the 26<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.