

Northeast Ohio Worker Center

Executive Director / CEO

EIN 920359076

OH · NTEE B90

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Grace Heffernan, Executive Director / CEO** (\$56,243) against **every comparable organization** that fit the selection criteria — **285** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

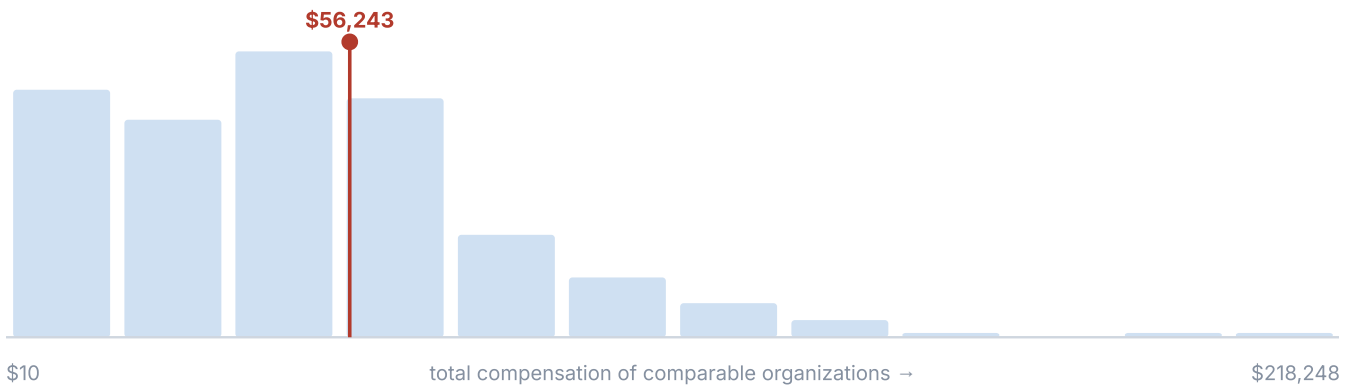
Benchmarked executive: Grace Heffernan — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$127,259 and \$284,910 — 0.67x to 1.50x the subject's \$189,940 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

285 organizations qualified on sector, size, and geography → **285** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,197	\$20,505	\$45,156	\$66,529	\$91,023	\$56,243
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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 OH 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
Olde English Consortium	SC	\$189,943	Executive Director	\$102,440	\$100,901	2024
Youthful Impact	CT	\$189,735	President & Ceo	\$22,889	\$20,861	2023
The Ohio Educational Outreach Found	OH	\$189,289	Board Member	\$500	\$500	2024
Hc Drugfree Inc	MD	\$191,679	Executive Director	\$130,800	\$112,480	2025
Best Resource Center Inc	NY	\$192,042	President	\$11,600	\$9,897	2024
Peace & Friendship Society Of Central Florida Inc	FL	\$192,244	Director	\$72,773	\$66,453	2023
Educational Support Organization	MS	\$192,594	Board Member	\$5,250	\$5,684	2023
Amplify Horse Racing	KY	\$192,754	Executive Director	\$73,500	\$74,556	2024
Weteachthink	NE	\$186,920	Executive Director	\$77,100	\$78,294	2024
Kids Club Inc	MD	\$186,674	Treasurer	\$77,100	\$70,065	2023
Community School Collaborative	MT	\$186,637	Executive Di	\$20,000	\$19,830	2025
Discovery Therapies Inc	SC	\$193,827	Ceo And Cfo	\$32,200	\$30,899	2025
Chester Street Foundation	TX	\$193,987	Ceo, Chair	\$65,158	\$61,538	2024
San Francisco Early Care Educators Resource Program	CA	\$185,692	Director	\$104,018	\$84,803	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Latino Community Services	NC	\$185,514	Executive Director	\$70,385	\$70,693	2023
Sunset Spark Inc	NY	\$195,116	Secretary	\$45,000	\$39,526	2023
Braination Foundation	TX	\$195,476	Board Member	\$15,120	\$14,280	2024
Black Educational Achievement Movement	OR	\$195,661	President	\$84,086	\$73,726	2024
The Center For Learning Inc	PA	\$183,868	President	\$28,350	\$26,693	2024
Ephrata Area Education Foundation	PA	\$183,502	Executive Di	\$57,338	\$55,581	2023
Glenhagen Farm Retreat	IL	\$196,629	Director	\$2,650	\$2,532	2023
Gilbert Albert Community Center Inc	MA	\$197,000	Executive Director	\$25,000	\$21,211	2024
Artplace Mississippi Inc	MS	\$182,388	Executive Di	\$40,000	\$40,978	2025
Veritas Classical School Inc	MS	\$197,652	President	\$79,080	\$83,156	2024
Lindale Isd Education Foundation Inc	TX	\$197,971	Executive Dir.	\$33,920	\$32,036	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 285 organizations. Compensation range \$10–\$218,248; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$189,940); for reference, expenses \$182,241 and assets \$82,261.

ROLE MATCH	Grace Heffernan, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	65 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	59 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 (Grace Heffernan) 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 285 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,243 is reasonable (approximately the 65th 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.