

Food For The Spirit Inc

Executive Director / CEO

EIN 920989861
 NY · NTEE K01
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Rebekah Williams, Executive Director / CEO** (\$65,769) against **every comparable organization** that fit the selection criteria — **389** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

Benchmarked executive: Rebekah Williams — 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 (K01).
BUDGET	Total revenue between \$182,666 and \$408,955 — 0.67x to 1.50x the subject's \$272,637 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

389 organizations qualified on sector, size, and geography → **389** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,297	\$31,834	\$51,258	\$72,638	\$97,037	\$65,769
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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 NY 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
Grace Filled Table	MN	\$272,537	Executive Di	\$34,066	\$37,251	2024
Old Marbach School Water Supply	TX	\$273,088	Key Employee	\$28,969	\$32,069	2024
Hollywood Farmers Market Inc	OR	\$273,190	Interim Market Director	\$37,583	\$39,765	2023
Project Milk Mission	OH	\$274,762	President	\$92,209	\$111,272	2023
Meals On Wheels Of Evansville Inc	IN	\$274,945	Executive Director	\$27,715	\$32,344	2024
At The Table Inc	AR	\$275,036	Founder Executive Director	\$39,539	\$49,184	2024
Utah Dairy Herd Improvement Assoc	UT	\$275,091	Manager	\$39,739	\$45,010	2024
Paulding County Area Foundation -	OH	\$270,088	Executive Di	\$57,000	\$66,810	2024
Gardenshare Inc	NY	\$270,002	Executive Di	\$60,909	\$60,909	2024
The Body Positive	CA	\$269,542	Executive Direc	\$129,918	\$124,149	2024
All Faiths Pantry	OH	\$277,295	Executive Director	\$30,870	\$37,252	2023
Natural Soybean And Grain Alliance Inc	AR	\$277,315	Director	\$112,400	\$139,818	2024
Nicollet County Agricultural Society	MN	\$267,949	Exec Secretary	\$1,375	\$1,504	2024
Hillsdale Farmers Market Inc	OR	\$267,831	Manager	\$44,925	\$46,169	2024
Thimbleberry Collaborative Farm	OR	\$277,743	Exec Dir	\$49,433	\$52,303	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chester Agricultural Center Inc	NY	\$277,859	Executive Director	\$110,000	\$110,000	2024
Ventura County Farm To School	CA	\$266,589	Executive Di	\$102,000	\$97,471	2024
Global Garden Refugee Training Farm	IL	\$278,708	Executive Director	\$70,000	\$76,158	2024
Chattanooga Food Center	TN	\$266,455	Executive Director	\$51,000	\$61,077	2023
International Center For Food Ontology	CA	\$278,964	Chair	\$103,250	\$101,580	2023
Loaves & Fishes Of The Fox Valley Inc	WI	\$279,217	Executive Director	\$53,605	\$61,954	2024
Passion And Compassion Inc	MD	\$279,365	Executive Dir.	\$57,000	\$60,715	2023
Hartford Food System Inc	CT	\$279,495	Executive Dir.	\$87,539	\$93,514	2023
Good Samaritan Meals Corp	FL	\$265,062	Vp-operations	\$5,541	\$5,760	2024
North Carolina Watermelon	NC	\$264,826	Exec Directo	\$25,060	\$28,655	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **389** organizations. Compensation range \$13–\$512,890; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$272,637); for reference, expenses \$243,658 and assets \$82,362.

ROLE MATCH	Rebekah Williams, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	68th
Total compensation (D + F), as reported (no adjustments)	73rd
Reportable pay only (column D), adjusted	61st
All sources (D + E + F), adjusted	64th

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 (Rebekah Williams) 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 389 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,769 is reasonable (approximately the 68th 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.