

Live-evermore Inc

Executive Director / CEO

EIN 465633232

DC · NTEE E86

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Joyal Mulheron, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

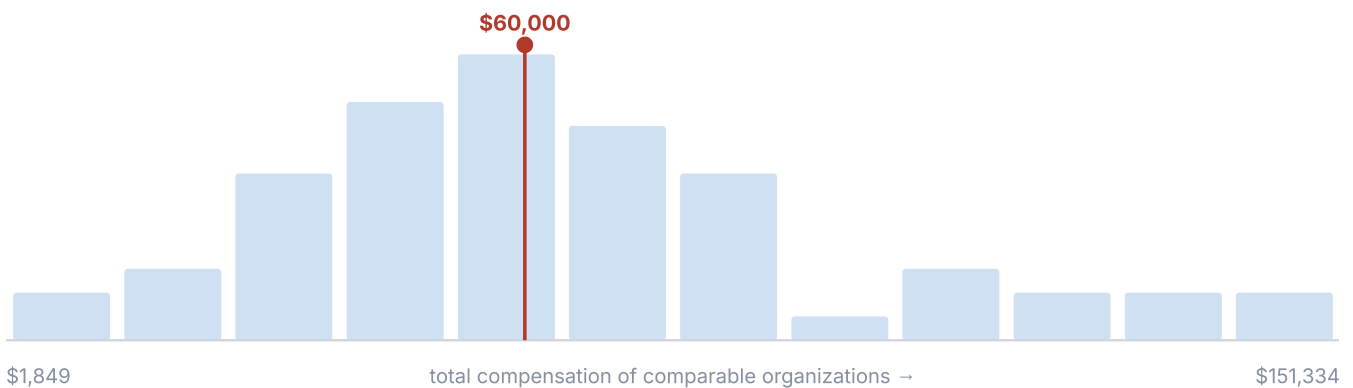
Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E86).
BUDGET	Total revenue between \$172,736 and \$386,724 — 0.67x to 1.50x the subject's \$257,816 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E86), nationwide + budget 0.67-1.5x revenue.

60 organizations qualified on sector, size, and geography → **60** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$33,257 10TH	\$43,450 25TH	\$61,958 MEDIAN	\$80,698 75TH	\$110,298 90TH	\$60,000 THIS ORG · 47TH
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■ **Comparable organizations**

P50
\$33,257

P75
\$43,450

P90
\$61,958

P50
\$80,698

P75
\$110,298

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 DC cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Rx Compassion Inc	NY	\$257,553	\$107,672	990
With Courage	OR	\$262,558	\$68,561	990
Sweet Dreams Foundation	CA	\$252,708	\$49,201	990
Coalition For Usher Syndrome Research	MA	\$250,204	\$76,432	990
Courageous Kidz Inc	SC	\$249,512	\$40,650	990
The Caring Community Foundation Inc	NC	\$248,863	\$114,803	990
South Texas Juvenile Diabetes	TX	\$267,888	\$29,294	990
Angel Fund	MN	\$246,041	\$20,287	990
Cocktails & Caregivers Foundation Inc	IN	\$245,064	\$1,849	990
You Can Be My Angel Foundation	IL	\$275,904	\$33,697	990
Therapeutic Riding Of Tri-cities	WA	\$276,533	\$59,782	990
Helen Hayes Hospital Foundation Inc	NY	\$277,074	\$62,475	990
State Of Texas Kidney Foundation	TX	\$237,183	\$75,015	990
Guardians Of Tomorrow Inc	WI	\$281,706	\$36,894	990
Unverferth House Inc	OH	\$230,398	\$72,401	990
Strong Like Ak	NC	\$229,278	\$54,646	990
Equinoterapia Puerto Rico Inc	PR	\$227,505	\$37,225	990
Martha's Vineyard Foundation Inc	FL	\$289,248	\$37,018	990
Pink Ribbon Riders	MI	\$225,101	\$89,976	990
Team Tony Cancer Foundation Inc	FL	\$292,794	\$61,551	990
The Superhero Project	OH	\$222,566	\$62,131	990
Spreading Sunshine Inc	TN	\$220,901	\$62,155	990
Healing Heart Project	FL	\$220,794	\$49,597	990
West Texas Gifts Of Hope Inc	TX	\$294,869	\$109,797	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
American Pregnancy Association	TX	\$296,882	\$41,037	990

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 DC 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	60 organizations. Compensation range \$1,849–\$151,334; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$257,816); for reference, expenses \$229,016 and assets \$105,894.
ROLE MATCH	Joyal Mulheron, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	47 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	47 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 (Joyal Mulheron) 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 60 similarly situated organizations (Same NTEE sector (E86), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 47th 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). 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.