

# Otho Davis Scholarship Foundat

Executive Director / CEO

EIN 522200375

NJ · NTEE B82

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Marie Mascia, Executive Director / CEO** (\$20,000) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Marie Mascia — reported title “Exec Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B82).

**BUDGET** Total revenue between \$35,002 and \$78,364 — 0.67x to 1.50x the subject's \$52,243 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

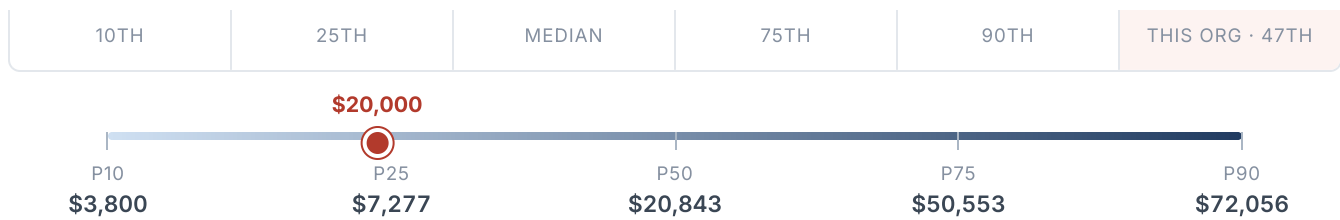
**45** organizations qualified on sector, size, and geography

→ **45** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,800	\$7,277	\$20,843	\$50,553	\$72,056	\$20,000
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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 NJ 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="#">Hepburn Bootstrap Foundation Inc</a>	WI	\$52,463	Assistant Secretary	\$57,748	<b>\$69,544</b>	2023
<a href="#">Ohio Contractors Association Advancement</a>	OH	\$51,788	Treasurer/secretary	\$49,422	<b>\$58,628</b>	2024
<a href="#">Yau High School Sciences Awards</a>	MA	\$51,477	Treasurer/director	\$9,416	<b>\$9,757</b>	2023
<a href="#">Fsa Scholarship Foundation</a>	TX	\$53,115	Executive Director	\$17,400	<b>\$20,070</b>	2023
<a href="#">Airmen Memorial Foundation Inc</a>	MD	\$51,291	Treasurer	\$8,743	<b>\$9,155</b>	2024
<a href="#">Wireless Infrastructure Association</a>	VA	\$53,833	President	\$42,749	<b>\$46,230</b>	2024
<a href="#">Ijpa Scholarships Forever Inc</a>	IA	\$50,432	Executive Di	\$5,764	<b>\$7,277</b>	2023
<a href="#">C J Francis Iii Foundation</a>	OH	\$49,811	Director; Treasurer	\$1,950	<b>\$2,313</b>	2024
<a href="#">Nbs Classical Music Institute Inc</a>	PA	\$49,539	Consultant	\$5,500	<b>\$6,324</b>	2023
<a href="#">Kli Memorial Scholarship Foundation</a>	KS	\$49,336	Treasurer	\$1,025	<b>\$1,240</b>	2024
<a href="#">Project Zawadi Inc</a>	MN	\$49,152	Executive Direc	\$5,417	<b>\$5,995</b>	2024
<a href="#">The John R Mott Scholarship</a>	VA	\$49,049	Director	\$2,000	<b>\$2,163</b>	2024
<a href="#">Harrison County Educational Foundat</a>	KY	\$48,958	Secretary/tr	\$6,000	<b>\$7,220</b>	2024
<a href="#">Independent Sports Club Of Central</a>	IL	\$55,835	Treasurer	\$3,200	<b>\$3,433</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Annie J Maccoll Charitable Trust</a>	FL	\$47,878	Trustee	\$22,519	<b>\$24,394</b>	2023
<a href="#">Illinois Retail Merchants Association</a>	IL	\$47,132	Treasurer	\$43,138	<b>\$47,500</b>	2024
<a href="#">Ibewing Local 8 Scholarship Fund</a>	OH	\$46,880	Trustee	\$55,355	<b>\$67,606</b>	2023
<a href="#">Cahp Foundation Trust</a>	CA	\$46,539	Trustee	\$41,152	<b>\$39,800</b>	2024
<a href="#">Bricklayers And Allied Craft Workers</a>	NY	\$58,095	Director/presid	\$144,276	<b>\$146,019</b>	2024
<a href="#">Clean Slate E3 Inc</a>	PA	\$46,304	President	\$45,261	<b>\$50,553</b>	2024
<a href="#">Printing Industry Assoc Of Ga</a>	GA	\$45,988	Ex-officio	\$6,933	<b>\$8,039</b>	2023
<a href="#">Aci-na Educational Foundation</a>	DC	\$58,619	President & Ceo	\$75,017	<b>\$73,731</b>	2024
<a href="#">Pine Cone Foundation</a>	CA	\$45,312	President/cfo	\$50,000	<b>\$48,357</b>	2024
<a href="#">California Association Of Winegrape</a>	CA	\$43,379	Executive Di	\$18,609	<b>\$17,998</b>	2024
<a href="#">Wсна Scholarship And Research</a>	WA	\$61,216	Secretary	\$2,065	<b>\$2,071</b>	2024

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

## ● Sample, role match & sensitivity

**PEER COUNT** 45 organizations. Compensation range \$1,240–\$284,786; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$52,243); for reference, expenses \$69,032 and assets \$114,968.

ROLE MATCH	Marie Mascia, reported title " <i>Exec Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	53 <sup>rd</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	31 <sup>st</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 (Marie Mascia) 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 13, 2026, comparing compensation against 45 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,000 is reasonable (approximately the 47<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 13, 2026.