

Boston Lesbian Gay Urban Foundation

Executive Director / CEO

EIN 851908536
 MA · NTEE R26
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Curtis Santos, Executive Director / CEO** (\$101,580) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

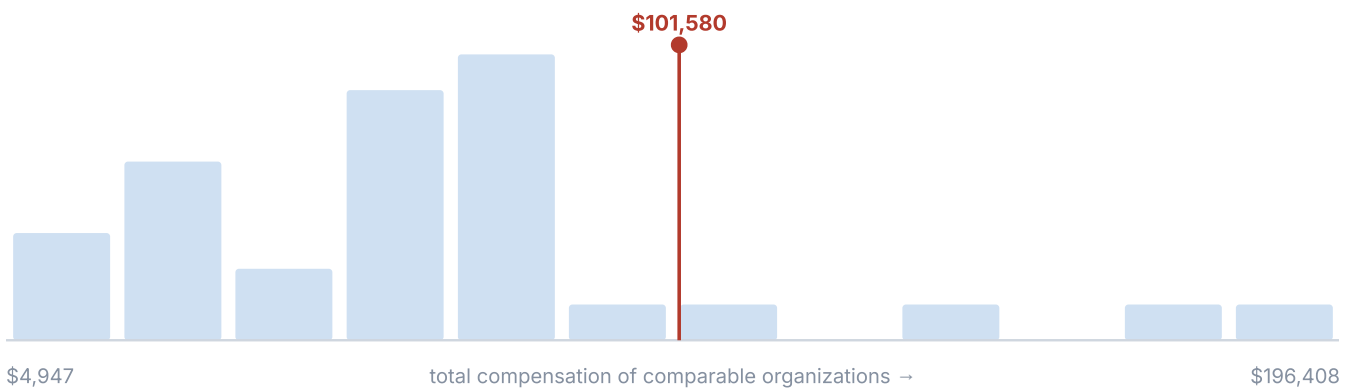
Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (R26).
- BUDGET Total revenue between \$215,110 and \$481,590 — 0.67x to 1.50x the subject's \$321,060 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (R26), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,900 10TH	\$34,287 25TH	\$63,682 MEDIAN	\$79,080 75TH	\$118,960 90TH	\$101,580 THIS ORG · 87TH
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■ **Comparable organizations**

P50
P75
P90

\$21,900
\$34,287
\$63,682
\$79,080
\$118,960

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 MA 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
Equality Nc	NC	\$320,180	\$18,630	990
National Queer Asian Pacific Islander	NY	\$324,767	\$146,563	990
Sgm Alliance Inc	FL	\$316,936	\$5,317	990
Lesbian & Gay Law Association	NY	\$342,724	\$115,893	990
Alliance For Full Acceptance	SC	\$342,993	\$59,264	990
Unhushed	TX	\$295,125	\$22,263	990
Colorado Civic Engagement	CO	\$350,411	\$196,408	990
Witness Change Inc	GA	\$288,030	\$66,803	990
Prism FI Inc	FL	\$281,311	\$57,095	990
Bare Chest Calendar Inc	CA	\$277,420	\$25,657	990
Fort Wayne Pride Incorporated	IN	\$271,572	\$24,164	990
Black Queer Town Hall	CA	\$372,204	\$4,947	990
Modern Military Association Of America	DC	\$372,502	\$164,787	990
Montana Two Spirit Society	MT	\$373,292	\$29,773	990
The Equality Alliance	TX	\$375,216	\$74,967	990
Gay And Lesbian Community Center	MO	\$255,262	\$32,639	990
Fair Wisconsin Education Fund Inc	WI	\$253,859	\$68,917	990
Naples Pride Inc	FL	\$253,687	\$67,516	990
Asian And Pacific Islanders For Lgbtq Equality-la	CA	\$250,327	\$76,153	990
Great Lakes Bay Pride	MI	\$247,373	\$82,111	990
Northwest Arkansas Equality Inc	AR	\$398,471	\$60,561	990
Fairness West Virginia Inc	WV	\$236,045	\$84,788	990
Casper Pride	WY	\$227,305	\$39,230	990
Unity Coalition Coalicion Unida Inc	FL	\$425,800	\$52,271	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
The Frederick Center Inc	MD	\$426,086	\$58,684	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 MA 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	30 organizations. Compensation range \$4,947–\$196,408; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$321,060); for reference, expenses \$247,676 and assets \$73,384.
ROLE MATCH	Curtis Santos, reported title " <i>President</i> ", 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	2 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	87 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	80 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 (Curtis Santos) 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 30 similarly situated organizations (Same NTEE sector (R26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$101,580 is reasonable (approximately the 87th 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.