

Off-grid Retreats

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Charles Higgins, Executive Director / CEO** (\$28,646) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B99).

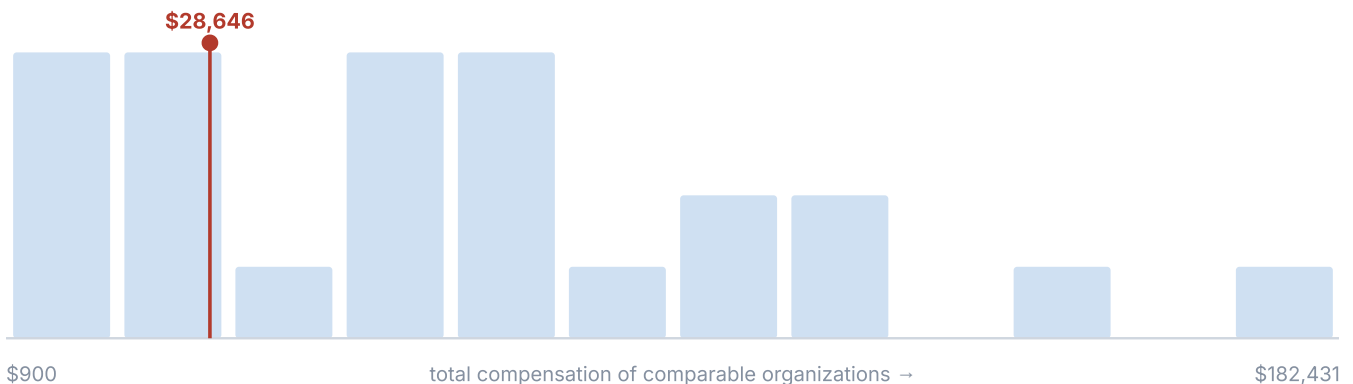
BUDGET Total revenue between \$139,529 and \$312,379 — 0.67x to 1.50x the subject's \$208,253 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B99) + CA + budget 0.67–1.5x revenue.

24 organizations qualified on sector, size, and geography

→ **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,102	\$18,469	\$48,618	\$87,575	\$113,701	\$28,646
10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 33RD



■ **Comparable organizations**

P50
P75
P90

\$5,102
\$18,469
\$48,618
\$87,575
\$113,701

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 CA 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
Whittier Friends School	CA	\$209,474	\$16,926	990
Hip Hop Congress Inc	CA	\$226,661	\$2,574	990
Architectural Foundation Of	CA	\$189,680	\$150,646	990
Cbee Foundation	CA	\$187,131	\$182,431	990
Newport-mesa High School	CA	\$185,868	\$1,200	990
Litcamp	CA	\$237,327	\$47,737	990
Unscripted Learning	CA	\$238,654	\$41,191	990
Los Medanos College Foundation	CA	\$174,647	\$26,762	990
Women In Data Science And Analytics Inc	CA	\$244,455	\$101,265	990
Exhibit Envoy	CA	\$245,263	\$63,629	990
Solvang School Education Foundation	CA	\$170,182	\$17,536	990
Fem Empowerment Movement	CA	\$168,811	\$104,168	990
San Diego Writers Ink	CA	\$254,748	\$83,012	990
Informed California Foundation	CA	\$254,981	\$900	990
Qiao Ji Mandarin	CA	\$256,806	\$11,000	990
Carpinteria Education Foundation Inc	CA	\$259,098	\$47,654	990
97percentorg Inc	CA	\$266,129	\$113,863	990
Oaktown Jazz Workshops	CA	\$271,149	\$65,971	990
Conductability Inc	CA	\$273,357	\$113,322	990
California Academy	CA	\$278,224	\$18,780	990
Harvardwood	CA	\$283,355	\$49,032	990
Marshallese Youth Of Orange County	CA	\$286,120	\$48,204	990
Impact Bay Area	CA	\$294,978	\$62,184	990
Being Built Together	CA	\$302,850	\$65,695	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 CA 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	24 organizations. Compensation range \$900–\$182,431; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$208,253); for reference, expenses \$176,702 and assets \$42,351.
ROLE MATCH	Charles Higgins, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	33 rd
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	25 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 (Charles Higgins) 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 24 similarly situated organizations (Same NTEE sector (B99) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,646 is reasonable (approximately the 33rd 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.