

Delaware Laborers'-employers'

Executive Director / CEO

EIN 030489144

NJ · NTEE Z99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Angelique Rodriguez, Executive Director / CEO** (\$171,201) against **every comparable organization** that fit the selection criteria — **200** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Angelique Rodriguez — reported title “ASSISTANT DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (Z99).

BUDGET Total revenue between \$220,204 and \$492,994 — 0.67x to 1.50x the subject's \$328,663 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

200 organizations qualified on sector, size, and geography → **200** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,407

\$30,025

\$61,909

\$86,215

\$114,397

\$171,201



● 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
Grand Island Regency Retirement	NE	\$328,741	Executive Di	\$96,741	\$113,196	2024
Rossford Convention And Visitors Bureau	OH	\$328,927	Exec Director	\$53,975	\$64,029	2023
Nassans Place	NJ	\$328,006	Executive Director	\$92,280	\$92,280	2023
Hough Foundation	WA	\$330,408	Executive Director	\$84,941	\$85,176	2023
South Terry Water Association Inc	MS	\$330,466	Sec/ Treasurer	\$15,600	\$18,414	2025
Wyandot Health Foundation	OH	\$326,027	Treasurer	\$38,648	\$44,532	2024
Fraternal Order Of Eagles	WA	\$331,795	Secretary	\$6,578	\$6,242	2025
Council For Drug Free Youth	MO	\$333,036	Executive Dir.	\$54,654	\$62,975	2024
Bluebonnet Casa Inc	TX	\$323,846	Executive Director	\$64,300	\$69,973	2024
Na Moku Aupuni O Ko Olau Hui	HI	\$334,485	President	\$10,721	\$10,442	2024
Living Voices	WA	\$334,859	Artistic Director	\$60,000	\$58,440	2024
Affiliated Council-center For	OH	\$321,336	Pres/ceo	\$24,470	\$28,195	2024
Educational Divide Reform Inc	MA	\$321,178	President	\$20,000	\$19,552	2024
Ocean Beach School District Foundation	WA	\$320,849	Administrator	\$10,200	\$10,228	2023
Citizen Outreach Foundation Inc	NV	\$320,232	Vice President	\$14,000	\$15,266	2024
Bay Area Psychotherapy Training	CA	\$337,616	Executive Di	\$54,600	\$52,806	2023
The Detroit Creativity Project	MI	\$338,412	Executive Di	\$67,501	\$75,795	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Warrior Food Project Inc	FL	\$339,722	President	\$78,500	\$80,226	2024
San Leandro Education Foundation	CA	\$317,348	Executive Director	\$75,000	\$68,638	2025
Big Sister League Residency Inc	CA	\$340,583	Executive Dir.	\$35,490	\$34,324	2023
Light Of The Rockies Christian Counseling Center	CO	\$341,083	Executive Director	\$7,380	\$7,698	2024
Zen Hospice Project	CA	\$341,218	Executive Dir.	\$143,380	\$134,690	2024
Bend Ice	OR	\$315,372	Director	\$1,386	\$1,400	2024
Environmental Resource Center	ID	\$315,113	Executive Di	\$68,428	\$79,191	2024
Washington Association Of Criminal Defense Lawyers	WA	\$342,213	Executive Director	\$104,980	\$105,270	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ cost of living and 2023 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.

■ Sample, role match & sensitivity

PEER COUNT	200 organizations. Compensation range \$46–\$521,114; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$328,663); for reference, expenses \$224,172 and assets \$664,615.
ROLE MATCH	Angelique Rodriguez, reported title " <i>ASSISTANT DIRECTOR</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	32 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	97 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	88 th
All sources (D + E + F), adjusted	84 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 (Angelique Rodriguez) 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 200 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$171,201 is reasonable (approximately the 97th 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.