

COMPENSATION COMPARABILITY DETERMINATION

Massachusetts Appleseed Center For Law And Justice

EIN 043235179

MA · NTEE I83

FY ending 2024-12-31

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Deborah Silva, Executive Director / CEO** (\$128,878) against **every comparable organization** that fit the selection criteria — **447** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Deborah Silva — reported title “Officer”, 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 (I83).
BUDGET	Total revenue between \$172,797 and \$386,859 — 0.67x to 1.50x the subject's \$257,906 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (I), nationwide + budget 0.67–1.5x revenue.

447 organizations qualified on sector, size, and geography → **447** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,697 10TH	\$43,860 25TH	\$65,121 MEDIAN	\$86,774 75TH	\$109,884 90TH	\$128,878 THIS ORG · 94TH
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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 MA 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
Great Lakes Expungement Network	MI	\$258,107	Executive Director	\$40,516	\$46,537	2024
DeKalb County Childrens Policy Council Inc	AL	\$257,583	Member	\$20,080	\$24,141	2024
Lex Mundi Pro Bono Foundation	DC	\$257,339	Managing Dir	\$132,000	\$128,903	2024
Mary Alices House Incorporated	OH	\$258,643	Director	\$55,019	\$66,763	2023
Safe Harbor A Children's Justice Center	WY	\$256,887	Executive Director	\$48,591	\$57,902	2024
Family Nurturing Center Of Florida	FL	\$259,042	Executive Di	\$87,307	\$93,968	2023
Generative Somatics	CA	\$256,615	Executive Dir.	\$83,377	\$80,119	2024
Crime Stoppers Of Palm Beach County	FL	\$256,219	Executive Di	\$25,237	\$27,162	2023
New Covenant Legal Services	MO	\$256,169	Executive Di	\$60,000	\$70,719	2024
Clicc Inc	CT	\$259,741	Executive Dir.	\$80,000	\$83,472	2024
Ft Worth Police Benevolent Assoc	TX	\$259,780	Secretary/treasurer	\$5,000	\$5,422	2025
Windham County Safe Place Child Advocacy	VT	\$259,817	Executive Director And Int	\$76,927	\$86,165	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Caja Friends Inc	AL	\$260,241	Executive Di	\$70,351	\$84,578	2024
Soulard Safety Program Inc	MO	\$255,466	Secretary	\$4,550	\$5,363	2024
Center For Creative Justice	IA	\$260,473	Executive Dir.	\$67,053	\$81,702	2024
Memphis Public Interest Law Center	TN	\$260,545	Executive Director	\$107,040	\$125,208	2024
Made Transitional Services	NY	\$255,204	Executive Dir.	\$30,327	\$32,684	2022
Pikes Peak Justice & Pro Bono Center	CO	\$255,069	Executive Director	\$74,255	\$79,235	2024
Hananiah House	TN	\$260,823	Executive Director And Chair Of The Board	\$12,000	\$14,037	2024
Family Resource Connection Inc	FL	\$254,755	Executive Director	\$21,185	\$22,147	2024
San Joaquin Fair Housing Foundation Inc	CA	\$261,677	Executive Dir.	\$60,375	\$59,729	2023
A Vision Of Change Incorporated	OH	\$254,025	Executive Director	\$80,400	\$97,563	2023
Phoenix Legal Action Network	AZ	\$261,916	Executive Director	\$81,222	\$89,493	2023
Chilton County Court Services Inc	AL	\$262,175	Executive Di	\$46,949	\$56,443	2024
Peace And Justice Law Center	CA	\$262,696	Co-executive Director	\$109,999	\$105,701	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 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	447 organizations. Compensation range \$11–\$452,730; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$257,906); for reference, expenses \$481,358 and assets \$405,430. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Deborah Silva, reported title " <i>Officer</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	22 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	94 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	91 st

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 (Deborah Silva) 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 447 similarly situated organizations (Same NTEE major group (I), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$128,878 is reasonable (approximately the 94th 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.