

The Small-scale Sustainable Infra-

Executive Director / CEO

EIN 043582215
 MA · NTEE Q33
 FY ending 2023-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Michael Lesser, Executive Director / CEO** (\$24,750) against **every comparable organization** that fit the selection criteria — **104** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 31st percentile of comparable organizations

within the typical range

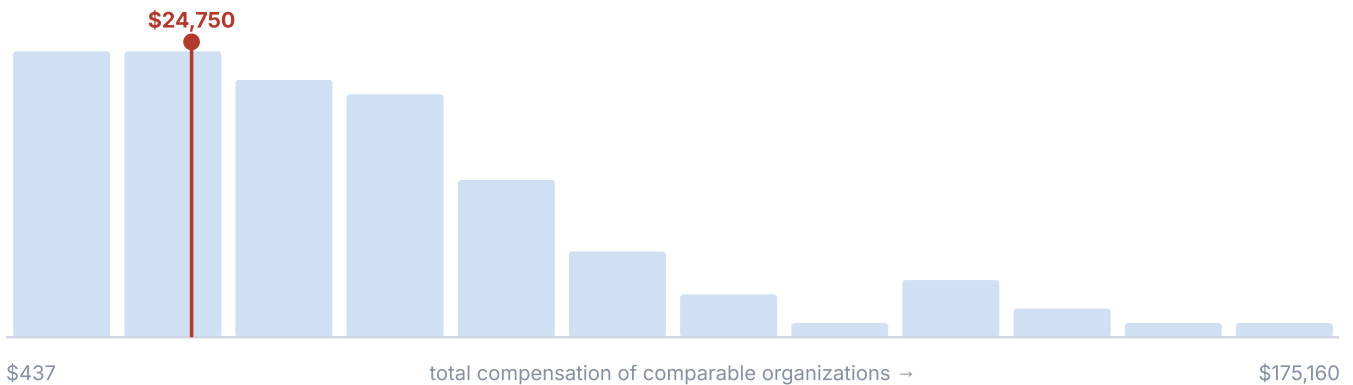
Benchmarked executive: Michael Lesser — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q33).
BUDGET	Total revenue between \$109,236 and \$244,558 — 0.67x to 1.50x the subject's \$163,039 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q33), nationwide + budget 0.67–1.5x revenue.

104 organizations qualified on sector, size, and geography → **104** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,531	\$22,662	\$40,420	\$62,700	\$94,818	\$24,750
----------	----------	----------	----------	----------	-----------------



● 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
Children Up	IL	\$163,314	Executive Director	\$46,388	\$48,024	2025
Barnabas Ministries Inc	PA	\$162,050	Executive Di	\$36,000	\$38,804	2024
Parish Twinning Program Of The Americas	IN	\$160,994	Executive Director	\$100,000	\$117,354	2023
Christian Dominican Medical Mission	TX	\$165,638	Intern Director	\$5,616	\$6,072	2024
Heart Of Christ-corazon De Cristo Inc	AL	\$165,779	President	\$11,300	\$13,196	2024
Global Vision Outreach Inc	FL	\$159,908	Director	\$7,906	\$8,265	2023
Partners For Cancer Care And	MD	\$166,465	Executive Director	\$61,500	\$63,984	2023
China Passage Inc	PA	\$156,771	President/director	\$79,200	\$85,370	2024
His Hands Mission International	AL	\$155,305	Executive Di	\$127,620	\$149,026	2024
Raising Hope Inc	PA	\$171,014	President	\$21,140	\$22,786	2024
Missoula Medical Aid	MT	\$154,927	Executive Director	\$9,300	\$10,836	2024
Puentes De Esperanza	IN	\$154,306	President	\$50,000	\$58,677	2023
Hearing Heart Missions	MN	\$152,015	President	\$12,579	\$13,435	2024
Missions International Inc	GA	\$151,701	Executive Director & Trust	\$16,000	\$17,389	2024
Fs Home Owners Foundation Inc	CT	\$149,575	Secretarytreasurer	\$431	\$437	2024
Friends Of Sharing The Dream In Guatemala	SD	\$177,689	Executive Director	\$43,100	\$51,414	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Head First Development	UT	\$179,547	Exec. Vp, Op	\$86,278	\$98,266	2023
African Outreach Ministries	IL	\$180,019	Director	\$22,680	\$24,100	2024
Aidak	MD	\$181,092	Board Member	\$2,678	\$2,706	2024
Codespa America	DC	\$144,538	Executive Director	\$128,057	\$121,464	2024
Love Never Fails International Inc	NJ	\$181,672	Founder & Executive Director	\$44,615	\$44,328	2023
Focus Builders International	TX	\$143,877	President	\$27,000	\$28,440	2025
Guatemala Healing Hands Foundation Inc	NY	\$142,751	President	\$20,351	\$19,365	2025
Breaking The Chain	NJ	\$184,311	President & Ceo	\$29,621	\$29,431	2023
Compassion Connection	CA	\$185,155	Ceo/president	\$79,500	\$74,202	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 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 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 104 organizations. Compensation range \$437–\$175,160; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$163,039); for reference, expenses \$419,083 and assets \$1,406,951. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Michael Lesser, reported title "*TREASURER*", 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	31 st
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	30 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 (Michael Lesser) 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 104 similarly situated organizations (Same NTEE sector (Q33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,750 is reasonable (approximately the 31st 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.