

Under The Shield

Executive Director / CEO

EIN 113682467

AZ · NTEE B90

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Susan Simons, Executive Director / CEO** (\$120,934) against **every comparable organization** that fit the selection criteria — **444** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Susan Simons — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$227,615 and \$509,586 — 0.67x to 1.50x the subject's \$339,724 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

444 organizations qualified on sector, size, and geography → **444** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,725	\$35,873	\$60,479	\$83,990	\$112,216	\$120,934
----------	----------	----------	----------	-----------	------------------



■ 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 AZ 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
Classical Beginnings Inc	TN	\$340,406	Executive Director	\$49,229	\$52,419	2025
Lead California	CA	\$339,024	Executive Director	\$190,067	\$170,655	2024
Express Association Of America	VA	\$339,000	Executive Director	\$296,619	\$306,593	2023
Vermont Arts Exchange Inc	VT	\$338,874	Executive Di	\$108,029	\$113,061	2024
Read Early And Daily Read	VA	\$340,582	Executive Director	\$16,380	\$16,931	2023
Jeremiahs Place	NM	\$340,825	President	\$24,000	\$27,634	2023
Digital Girl Incorporated	NY	\$338,555	Executive Director	\$100,880	\$101,587	2022
The Brock Center	TN	\$340,945	President	\$90,033	\$95,867	2025
A Place For Kids	NY	\$338,491	Executive Director	\$60,000	\$58,040	2023
Stem Santa Fe	NM	\$338,392	Ceo	\$55,273	\$61,815	2024
Next Generation Youth Development	GA	\$341,420	Executive Di	\$56,500	\$59,071	2024
Innovation Institute For Tomorrow Inc	PA	\$343,362	President/ceo	\$88,000	\$91,249	2024
Kalanihale	HI	\$335,805	President	\$53,000	\$50,797	2023
Wonderworks	TX	\$344,059	Executive Director	\$47,000	\$48,886	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Porphyria Foundation	FL	\$335,190	Executive Director	\$59,231	\$57,858	2024
Center For Mathematics And Teaching Inc	CA	\$335,180	Vice President	\$86,718	\$80,161	2023
Y&e Inc	IN	\$344,372	Director	\$31,933	\$36,049	2023
Regional Technical Education	SD	\$344,387	General Mana	\$70,438	\$80,832	2024
Peace Village Posters 4 Peace	OH	\$335,014	Executive Director	\$39,800	\$43,832	2024
Girls On The Run Of Northwest Illinois	IL	\$334,885	Executive Dir.	\$43,793	\$44,767	2024
Prime Factor	WA	\$344,699	Lead Teacher	\$39,871	\$37,117	2024
Middle After School Kare Inc	NJ	\$334,728	Treasurer	\$3,000	\$2,785	2024
La Porte Education Foundation	TX	\$334,660	Executive Director	\$112,339	\$113,834	2025
The Innovation Foundation Inc	IL	\$345,070	Director	\$200,000	\$204,449	2024
I Have A Dream Foundation - Atlanta	GA	\$334,335	Executive Director	\$78,676	\$82,256	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 **444** organizations. Compensation range \$11–\$467,384; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$339,724); for reference, expenses \$392,275 and assets \$15,781.

ROLE MATCH	Susan Simons, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	93 rd
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	89 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 (Susan Simons) 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 444 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$120,934 is reasonable (approximately the 93rd 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.