

# The Codex Foundation

Executive Director / CEO

EIN 113763607

CA · NTEE A33

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Inge Bruggeman, Executive Director / CEO** (\$85,500) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Inge Bruggeman — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (A33).

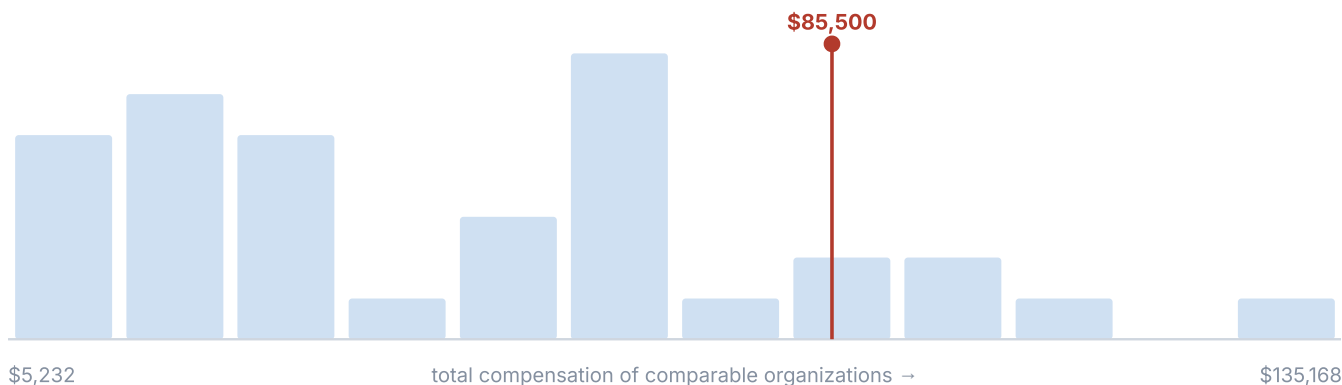
**BUDGET** Total revenue between \$121,116 and \$271,156 — 0.67x to 1.50x the subject's \$180,771 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A33), nationwide + budget 0.67–1.5x revenue.

**34** organizations qualified on sector, size, and geography

→ **34** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,696

\$20,657

\$45,910

\$64,393

\$91,688

**\$85,500**



## ● 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 CA 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
<a href="#">Lantern Publishing &amp; Media</a>	NY	\$181,699	President	\$50,000	<b>\$52,323</b>	2024
<a href="#">Catamaran Literary Reader</a>	CA	\$178,599	Executive Director	\$91,952	<b>\$91,952</b>	2024
<a href="#">India Childrens Press</a>	CA	\$183,719	Ceo	\$55,000	<b>\$56,625</b>	2023
<a href="#">Media Ecosystems Analysis</a>	MA	\$184,241	President &	\$126,160	<b>\$135,168</b>	2023
<a href="#">Dialogue Foundation</a>	UT	\$176,457	Trustee	\$27,500	<b>\$32,595</b>	2024
<a href="#">Western States Communication Association</a>	MT	\$187,356	Executive Director	\$12,500	<b>\$16,065</b>	2023
<a href="#">Border Belt Reporting Inc</a>	NC	\$172,493	President	\$25,000	<b>\$29,915</b>	2024
<a href="#">Latin American Perspectives Inc</a>	CA	\$190,599	Vice President	\$19,875	<b>\$19,875</b>	2024
<a href="#">Student Media Corporation</a>	KS	\$163,991	General Manager	\$46,370	<b>\$59,728</b>	2023
<a href="#">Fellowship For Intentional Community Inc</a>	MO	\$200,800	Manager	\$19,462	<b>\$23,872</b>	2024
<a href="#">The Denver Homeless Voice</a>	CO	\$201,906	Executive Director	\$56,375	<b>\$64,451</b>	2023
<a href="#">Targum Publishing Company</a>	NJ	\$209,199	Editor In Chief - Member	\$10,226	<b>\$10,573</b>	2024
<a href="#">Self Knowledge Symposium Foundation</a>	NC	\$148,687	Accountant	\$18,000	<b>\$22,175</b>	2023
<a href="#">Superstars Writing</a>	CO	\$212,953	Member	\$24,570	<b>\$28,090</b>	2023
<a href="#">School Science And Mathematics Association</a>	OK	\$148,325	Executive Director	\$12,000	<b>\$15,302</b>	2024
<a href="#">Inlandia Institute Inc</a>	CA	\$213,419	Executive Director	\$64,220	<b>\$64,220</b>	2024
<a href="#">Latinx Kidlit Book Festival Inc</a>	NY	\$146,948	Treasurer	\$5,000	<b>\$5,232</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sustainability Institute Inc</a>	VT	\$216,115	Co-director	\$87,245	<b>\$104,699</b>	2023
<a href="#">Dzanc Books Inc</a>	MI	\$217,668	Editor-in-chief	\$50,000	<b>\$61,532</b>	2023
<a href="#">Medical Physics Publishing Corporation</a>	WI	\$138,456	General Manager	\$57,105	<b>\$69,066</b>	2024
<a href="#">The Observer</a>	IN	\$227,989	Editor-in-chief	\$5,396	<b>\$6,784</b>	2023
<a href="#">The Institute For Jewish Research</a>	MA	\$129,559	President	\$59,500	<b>\$61,920</b>	2024
<a href="#">The Land Cle</a>	OH	\$234,577	Executive Director	\$79,000	<b>\$96,900</b>	2024
<a href="#">Chinese Seattle News</a>	WA	\$126,707	President	\$18,000	<b>\$18,182</b>	2025
<a href="#">Owen News Project Inc</a>	IN	\$126,693	President	\$16,500	<b>\$20,151</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	34 organizations. Compensation range \$5,232–\$135,168; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$180,771); for reference, expenses \$417,787 and assets \$1,857,962. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Inge Bruggeman, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	1 peer 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	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	91 <sup>st</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	82 <sup>nd</sup>

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 (Inge Bruggeman) 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 34 similarly situated organizations (Same NTEE sector (A33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,500 is reasonable (approximately the 82<sup>nd</sup> 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.