

Foundation For A Civil Society Ltd

Executive Director / CEO

EIN 133258418

NY · NTEE Q30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Wendy Luers, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **145** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

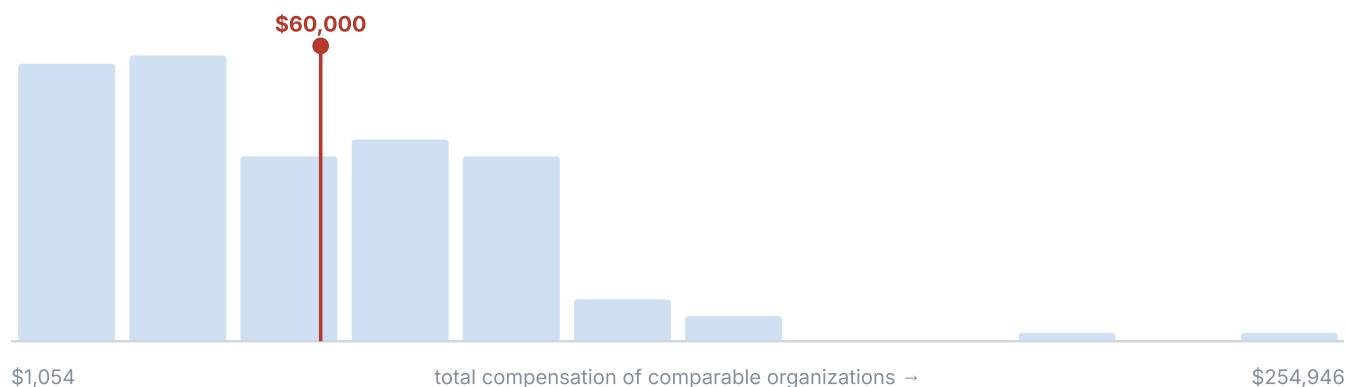
Benchmarked executive: Wendy Luers — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

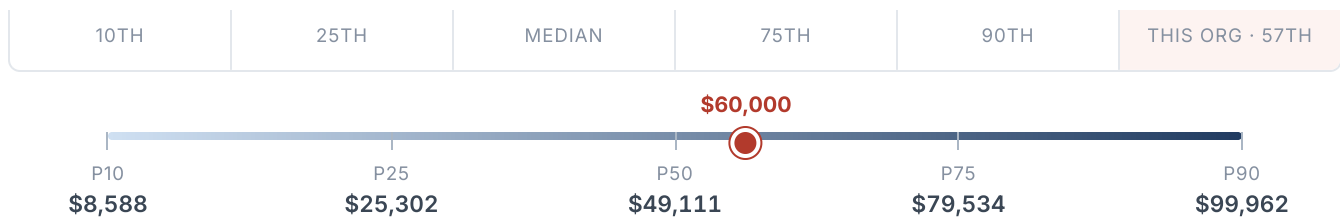
SECTOR	Organizations sharing the subject's NTEE classification (Q30).
BUDGET	Total revenue between \$187,702 and \$420,229 — 0.67x to 1.50x the subject's \$280,153 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q30), nationwide + budget 0.67–1.5x revenue.

145 organizations qualified on sector, size, and geography → **145** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,588	\$25,302	\$49,111	\$79,534	\$99,962	\$60,000
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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 NY 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
Tent Schools International	MI	\$279,835	President	\$12,283	\$14,445	2023
Casa De La Esperanza Homes Of Hope	AZ	\$278,274	Executive Dir.	\$90,186	\$95,984	2024
Yspaniola Incorporated	MA	\$282,956	Executive Director	\$40,384	\$40,160	2024
Present Hope Ministry Inc	GA	\$283,117	President	\$25,310	\$28,163	2024
Village Cooperative Inc	IN	\$276,973	Executive Di	\$25,000	\$30,037	2023
Film School Africa Inc	OH	\$283,633	Executive Di	\$48,000	\$54,812	2025
Hope And Grace International	WA	\$275,831	President	\$2,132	\$2,175	2023
Christian Hands In Action	TX	\$275,812	Executive Di	\$98,212	\$111,932	2023
Vera Aqua Vera Vita	TX	\$286,608	Executive Director	\$90,500	\$100,183	2024
Adventure Travel Conservation Fund	WA	\$289,855	Executive Dir.	\$91,539	\$90,696	2024
Equitarian Initiative	MN	\$290,595	Executive Director	\$78,600	\$85,949	2024
Global Learning Exchange Initiative	MO	\$269,255	Executive Director	\$60,000	\$72,404	2023
Face Africa International Inc	MA	\$269,111	Founder Ceo	\$37,000	\$37,882	2023
West African Mercy Ministries Inc	WI	\$291,476	Executive Director	\$76,579	\$88,506	2024
Violet Organization	NJ	\$268,628	President	\$35,500	\$35,076	2024
World Federation Of Free Latvians	MD	\$266,852	Secretary General	\$38,256	\$39,580	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Indify Incorporated	MN	\$265,285	Executive Director	\$75,000	\$84,434	2023
Hope On A String	MA	\$295,811	Executive Director	\$71,135	\$72,830	2023
Childrens Rescue Mission Inc	CT	\$263,676	President	\$72,000	\$76,915	2023
Catalyst Ministries	TX	\$297,395	Executive Dir.	\$56,261	\$62,281	2024
Ecf International	CA	\$297,935	President/ceo	\$94,143	\$89,963	2024
Companion Community Development	IN	\$262,203	Executive Di	\$55,567	\$64,848	2024
Friends Of Ostomates Worldwide - Usa Inc	KY	\$262,040	Contactore	\$13,000	\$15,058	2025
Center For Global Strategies Ltd	SC	\$298,414	Executive Director	\$60,000	\$69,270	2024
Big Picture Soccer	PA	\$299,633	Executive Director	\$70,000	\$79,534	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 145 organizations. Compensation range \$1,054–\$254,946; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$280,153); for reference, expenses \$302,478 and assets \$225,728.

ROLE MATCH Wendy Luers, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	57 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	59 th
All sources (D + E + F), adjusted	55 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 (Wendy Luers) 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 145 similarly situated organizations (Same NTEE sector (Q30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 57th 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.