

Working Today Inc

Executive Director / CEO

EIN 133858323
 NY · NTEE J99Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Rafael Espinal, Executive Director / CEO** (\$24,152) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

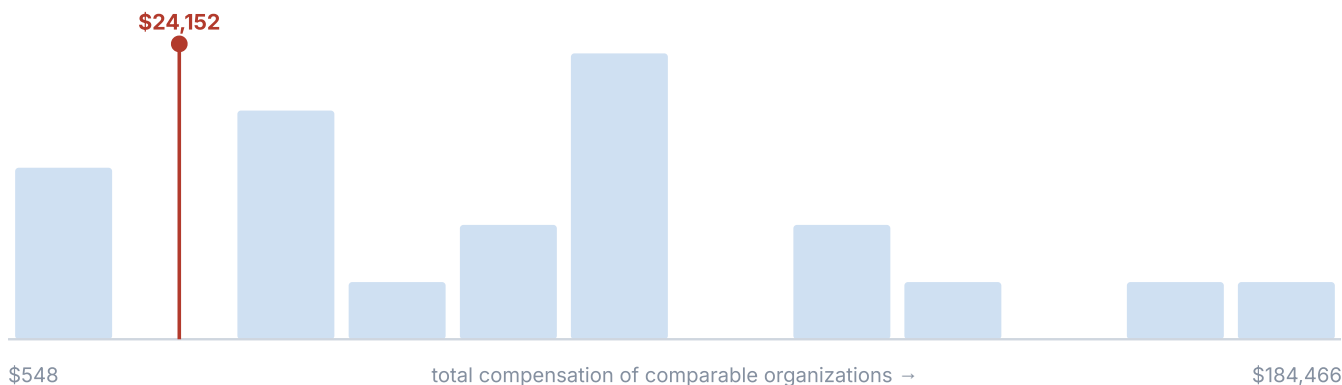
Benchmarked executive: Rafael Espinal — reported title “EXEC. DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J99Z).
BUDGET	Total revenue between \$308,753 and \$691,239 — 0.67x to 1.50x the subject's \$460,826 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J99), nationwide + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,141	\$36,343	\$76,891	\$95,714	\$139,041	\$24,152
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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
Aircraft Mechanics Fraternal Assc L04	IL	\$462,848	President	\$2,781	\$3,026	2024
Farm Labor Organizing Committee	OH	\$468,637	President	\$75,600	\$91,229	2023
Suits For Seniors Inc	FL	\$449,120	Executive Director	\$84,950	\$88,315	2024
Mentoring Partnership Of Minnesota	MN	\$476,254	Executive Director	\$105,000	\$114,817	2024
Quality Support Solutions Inc	UT	\$443,211	President	\$74,883	\$87,320	2023
National Skilled Trades Network	OH	\$482,057	Co-executive Director	\$60,000	\$70,327	2024
Birmingham Corps	AL	\$502,786	Executive Director	\$117,721	\$137,115	2025
Synergies Work Inc	GA	\$386,485	Ceo	\$75,000	\$83,454	2024
American Golf Foundation	CA	\$538,330	Exec Dir & Secr	\$16,090	\$15,376	2024
Nevada Association Of Public Safety Officers	NV	\$538,777	Executive Director	\$140,966	\$156,371	2024
Pockets Full Of Sunshine	SC	\$539,988	Board Member	\$57,600	\$66,500	2024
American Federations Of Government Employees	TX	\$550,850	President	\$77,987	\$88,882	2023
We Grow Dreams Inc	IL	\$366,585	Executive Director	\$30,000	\$32,639	2024
Tri-isle Personal Care Inc	HI	\$363,365	Frm Executive Director	\$51,808	\$51,331	2024
Selfhelp Foundation	IL	\$353,464	Executive Director - Until 11/23	\$504	\$548	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Westchester County Department Of	NY	\$569,158	President	\$36,252	\$36,252	2024
Southeast Keller Corporation	TX	\$348,053	Ceo	\$98,616	\$109,168	2024
National Insurance Crime Training	IL	\$575,733	Chief Executive Officer	\$33,432	\$36,373	2024
Beautyunited	CA	\$315,000	Executive Dir.	\$187,500	\$184,466	2023
Bender Leadership Academy	PA	\$686,358	President/director	\$34,000	\$38,630	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	20 organizations. Compensation range \$548–\$184,466; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$460,826); for reference, expenses \$218,249 and assets \$590,448. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Rafael Espinal, reported title <i>"EXEC. DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	15 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	85 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 (Rafael Espinal) 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 20 similarly situated organizations (Same NTEE sector (J99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,152 is reasonable (approximately the 15th 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.