

# Metabrainz Foundation Inc

Executive Director / CEO

EIN 201644586

CA · NTEE B82

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Kaye, Executive Director / CEO** (\$120,273) against **every comparable organization** that fit the selection criteria — **22** 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:** Robert Kaye — reported title "PRESIDENT/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 (B82).

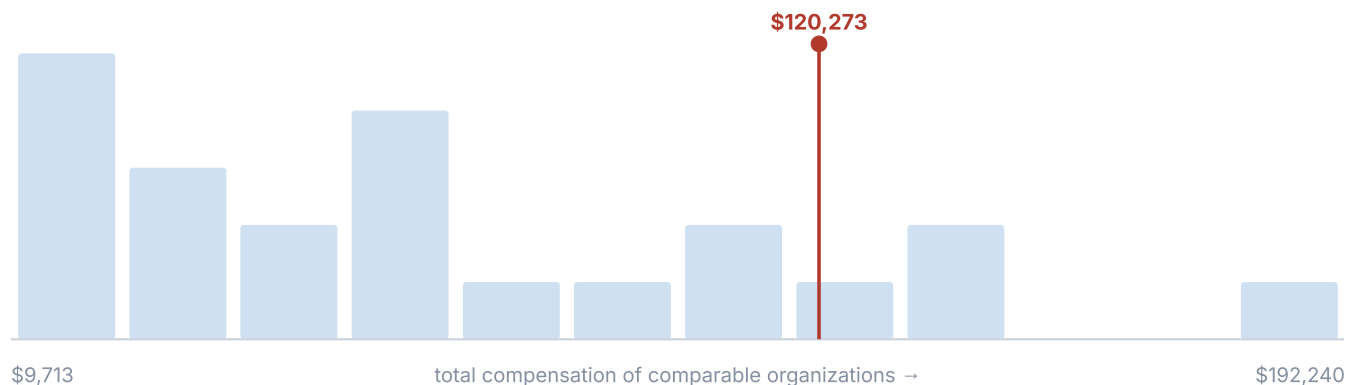
**BUDGET** Total revenue between \$283,592 and \$634,909 — 0.67x to 1.50x the subject's \$423,273 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B82) + CA + budget 0.67–1.5x revenue.

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

→ **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,702

\$26,655

\$58,395

\$99,129

\$138,351

**\$120,273**



## ● 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="#">City Scholars Foundation</a>	CA	\$406,279	Founder & President	\$128,369	<b>\$124,686</b>	2024
<a href="#">Corning Union High School District</a>	CA	\$398,029	Superintende	\$18,513	<b>\$18,513</b>	2023
<a href="#">The Heal Los Angeles Foundation</a>	CA	\$456,566	President & Director	\$110,000	<b>\$106,844</b>	2024
<a href="#">Edwin J Gregson Foundation</a>	CA	\$389,830	Secretary	\$25,000	<b>\$24,283</b>	2024
<a href="#">Thrive In Joy Nick Fagnano Foundation</a>	CA	\$388,522	Executive Dir.	\$54,000	<b>\$52,451</b>	2024
<a href="#">If Given A Chance</a>	CA	\$382,130	Executive Director	\$69,658	<b>\$67,660</b>	2024
<a href="#">Echoes Of Hope</a>	CA	\$373,618	Executive Dir.	\$103,000	<b>\$103,000</b>	2023
<a href="#">Black In Ai</a>	CA	\$480,536	Ceo	\$197,918	<b>\$192,240</b>	2024
<a href="#">Machine Tool Technologies</a>	CA	\$355,329	President	\$144,000	<b>\$139,869</b>	2024
<a href="#">Northern California Laborers</a>	CA	\$498,744	President	\$149,680	<b>\$145,386</b>	2024
<a href="#">College Access Partnership Inc</a>	CA	\$330,136	Dir/secty-treas	\$90,100	<b>\$87,515</b>	2024
<a href="#">California Black Chamber Of Commerce</a>	CA	\$518,449	President & Ceo	\$67,000	<b>\$65,078</b>	2024
<a href="#">Life Light Educational Foundation</a>	CA	\$324,418	President	\$20,400	<b>\$20,400</b>	2023
<a href="#">George Washington High School Alumni Association</a>	CA	\$522,992	Executive Director	\$12,000	<b>\$11,656</b>	2024
<a href="#">Miramar College Foundation Inc</a>	CA	\$316,779	College Pres	\$26,256	<b>\$25,503</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Central Valley Scholars</a>	CA	\$312,387	Director	\$36,040	<b>\$35,006</b>	2024
<a href="#">Don Diego Scholarship Foundation</a>	CA	\$302,102	Executive Dir.	\$58,467	<b>\$56,790</b>	2024
<a href="#">Sema Memorial Scholarship Fund</a>	CA	\$546,950	President And Ceo	\$31,000	<b>\$30,111</b>	2024
<a href="#">California Lgbtq Foundation</a>	CA	\$551,232	Secretary Executive Director	\$55,000	<b>\$53,422</b>	2024
<a href="#">Barbara And Steve Wilson</a>	CA	\$553,256	Director/pre	\$10,000	<b>\$9,713</b>	2024
<a href="#">Asian Business Association Foundation</a>	CA	\$582,763	President & Ceo	\$60,000	<b>\$60,000</b>	2023
<a href="#">Conejo Schools Foundation</a>	CA	\$618,663	Executive Dir.	\$87,500	<b>\$84,990</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 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 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	22 organizations. Compensation range \$9,713–\$192,240; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$423,273); for reference, expenses \$465,203 and assets \$415,553.
ROLE MATCH	Robert Kaye, reported title " <i>PRESIDENT/EXEC DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	91 <sup>st</sup>
All sources (D + E + F), adjusted	64 <sup>th</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 (Robert Kaye) 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 22 similarly situated organizations (Same NTEE sector (B82) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$120,273 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.