

# The Reciprocity Foundation

Executive Director / CEO

EIN 201959280  
 NY · NTEE P80  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Teresa Mateus, Executive Director / CEO** (\$18,750) against **every comparable organization** that fit the selection criteria — **12** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

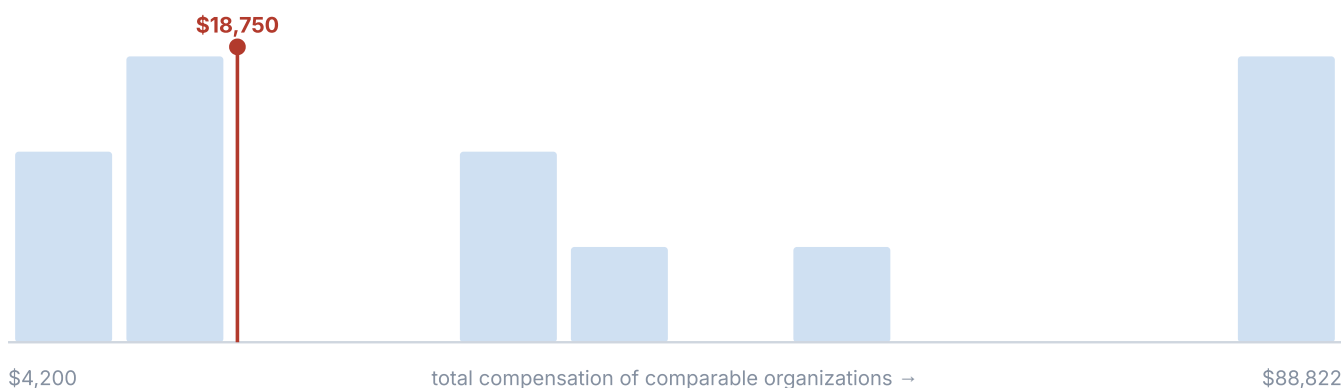
Compensation sits at approximately the **42<sup>nd</sup>** percentile of comparable organizations within the typical range

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (P80).
- BUDGET** Total revenue between \$3,646 and \$8,164 — 0.67x to 1.50x the subject's \$5,443 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

**12** organizations qualified on sector, size, and geography → **12** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$10,742</b> 10TH	<b>\$13,262</b> 25TH	<b>\$38,358</b> MEDIAN	<b>\$61,968</b> 75TH	<b>\$85,125</b> 90TH	<b>\$18,750</b> THIS ORG · 42ND
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## ■ Comparable organizations

P50
P75
P90

\$10,742
\$13,262
\$38,358
\$61,968
\$85,125

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
<a href="#">The Way Home Adoption Inc</a>	TX	\$5,609	Program Director	\$75,500	<b>\$83,578</b>	2024
<a href="#">The British Home Life Services</a>	IL	\$5,679	Ceo	\$50,336	<b>\$54,764</b>	2024
<a href="#">Itasca Hospice Foundation</a>	MN	\$5,694	Executive Director	\$34,375	<b>\$38,699</b>	2023
<a href="#">Technology Training Licenses Inc</a>	TX	\$5,021	President/ceo	\$16,000	<b>\$18,236</b>	2023
<a href="#">Reclamation And Restoration Ministries Inc</a>	LA	\$6,148	Chairman And Ceo	\$72,890	<b>\$88,822</b>	2024
<a href="#">Noahh So Inc</a>	LA	\$6,464	Executive Director	\$10,978	<b>\$13,772</b>	2023
<a href="#">Sada Mujer Inc</a>	GA	\$4,350	President	\$10,240	<b>\$11,730</b>	2023
<a href="#">Happy Home For The Handicapped Inc</a>	ID	\$4,205	Director	\$72,455	<b>\$85,297</b>	2024
<a href="#">Community Living Corporation</a>	MI	\$7,665	Ceo	\$33,282	<b>\$38,016</b>	2024
<a href="#">Mercy Ministries Inc</a>	SC	\$7,684	Director	\$38,000	<b>\$45,167</b>	2023
<a href="#">Greater Hood Community Development Corporation</a>	NY	\$7,800	Program Director	\$4,200	<b>\$4,200</b>	2024
<a href="#">Outfitters Incorporated</a>	IN	\$8,072	Executive Director	\$9,351	<b>\$10,632</b>	2025

**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](https://peerbasis.org/methodology).

● **Sample, role match & sensitivity**

PEER COUNT	12 organizations — <b>below 15; treat the percentiles as indicative, not precise.</b> Compensation range \$4,200–\$88,822; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$5,443); for reference, expenses \$48,733 and assets \$112,621. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Teresa Mateus, reported title “—”, benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	3 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	42 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	42 <sup>nd</sup>
Reportable pay only (column D), adjusted	58 <sup>th</sup>
All sources (D + E + F), adjusted	33 <sup>rd</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 (Teresa Mateus) 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 12 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$18,750 is reasonable (approximately the 42<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.