

Isaiah House Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Leia Smith, Executive Director / CEO** (\$7,700) against **every comparable organization** that fit the selection criteria — **168** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

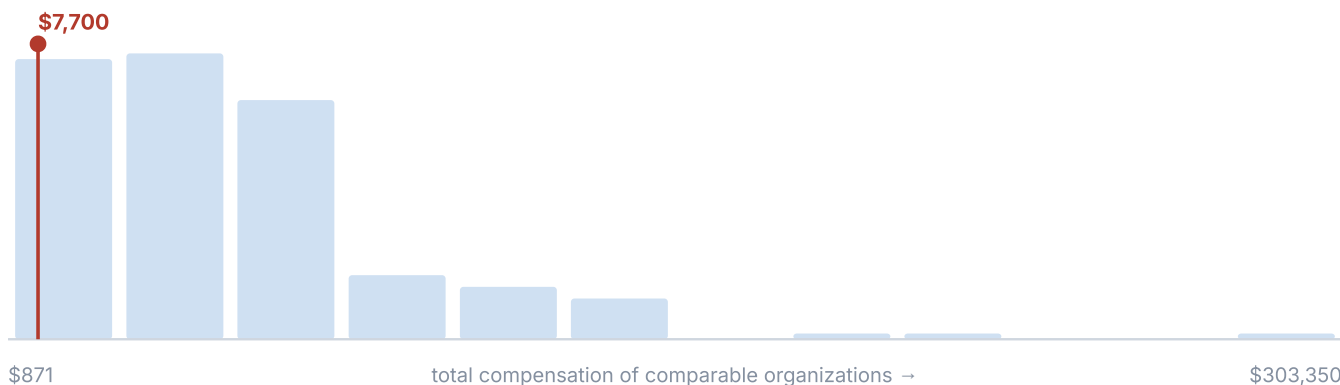
Benchmarked executive: Leia Smith — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$122,545 and \$274,356 — 0.67x to 1.50x the subject's \$182,904 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

168 organizations qualified on sector, size, and geography → **168** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,043	\$23,547	\$42,643	\$69,011	\$105,759	\$7,700
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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 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
Swfl Children's Charities Inc	FL	\$183,837	Executive Director	\$105,385	\$114,651	2023
The Fatherhood Commission Inc	AL	\$184,615	Executive Di	\$72,000	\$90,080	2023
Eaton Rapids Medical Center Foundation	MI	\$184,658	President	\$19,871	\$23,752	2023
The Maqasid Institute	TN	\$185,144	President	\$84,716	\$100,167	2024
Bay Area Chamber Foundation Inc	FL	\$185,200	President/ceo	\$35,289	\$37,291	2024
The Alex Fund Inc	NY	\$179,799	President	\$8,333	\$8,470	2024
The Community Foundation For St	CT	\$186,361	Director	\$2,083	\$2,197	2024
United Way Of Rockingham County	NC	\$186,647	Executive Di	\$77,112	\$89,625	2024
Rogers Public Library Foundation	AR	\$178,304	Executive Director	\$44,000	\$55,634	2024
Good Neighbor Network	OR	\$188,192	Board Member	\$11,667	\$12,187	2024
Deron Cherry Charitable Foundation	MO	\$176,208	Executive Dir.	\$30,000	\$35,741	2024
Metro Area Youth Foundation	NE	\$189,673	Secretary	\$6,479	\$8,070	2023
The Murdock Fund	MA	\$175,959	Treasurer	\$1,500	\$1,516	2024
Steps Together A Nj Non Profit	NJ	\$175,905	Executive Director	\$15,400	\$15,923	2023
The Unity Foundation	MN	\$190,402	Executive Director	\$62,263	\$69,204	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
E Kneale Dockstader Foundation	PA	\$191,524	Foundation M	\$38,048	\$41,580	2025
Sbam Foundation	MI	\$191,780	President	\$7,678	\$8,915	2024
Neuropsychanalysis Foundation	NY	\$191,973	Executive Director	\$23,833	\$24,940	2023
Texas Christian Foundation	TX	\$173,694	Relationship Manager	\$103,507	\$116,466	2024
Center For Life Management Foundation	NH	\$193,790	President Ceo	\$23,045	\$23,936	2024
Congenital Heart Defect Coalition	NJ	\$193,986	Office Manager	\$6,811	\$7,042	2023
The Professional Peace Officers Star And	CA	\$171,548	President	\$2,490	\$2,419	2024
Fans For The Cure	NY	\$194,522	Founder & Cao	\$33,068	\$34,605	2023
Coach Sam's Inner Circle Foundation	OH	\$194,583	Executive Di	\$68,056	\$78,992	2025
Lhes Foundation	HI	\$194,744	Executive Di	\$19,740	\$20,467	2023

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.

● Sample, role match & sensitivity

PEER COUNT **168** organizations. Compensation range \$871–\$303,350; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$182,904); for reference, expenses \$199,353 and assets \$950,843.

ROLE MATCH	Leia Smith, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	49 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	11th
Total compensation (D + F), as reported (no adjustments)	12th
Reportable pay only (column D), adjusted	36th
All sources (D + E + F), adjusted	8th

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 (Leia Smith) 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 168 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,700 is reasonable (approximately the 11th 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.