

# Center For Mathematics And Teaching Inc

Executive Director / CEO

EIN 208967166  
 CA · NTEE B90  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Theresa Lee, Executive Director / CEO** (\$86,718) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70<sup>th</sup>** percentile of comparable organizations within the typical range

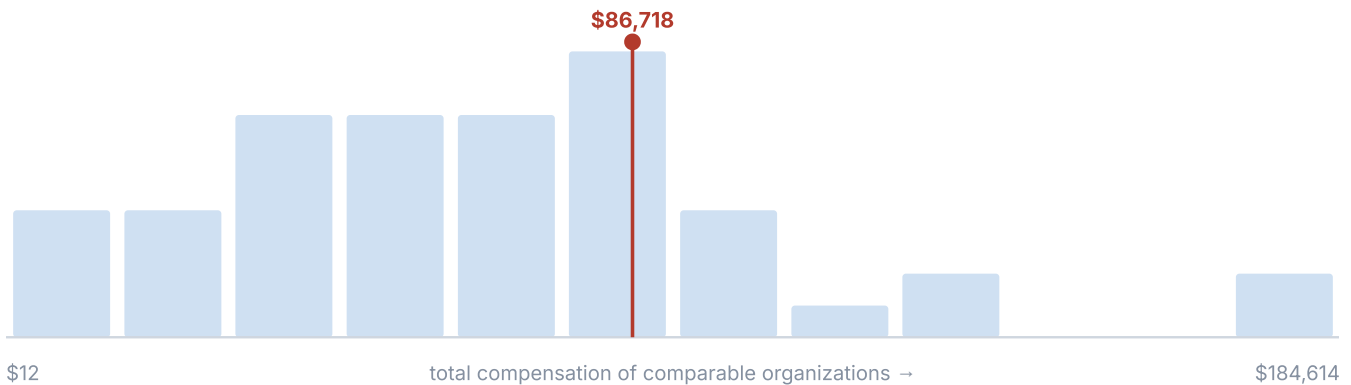
**Benchmarked executive:** Theresa Lee — reported title "VICE PRESIDENT", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B90).
- BUDGET** Total revenue between \$224,570 and \$502,770 — 0.67x to 1.50x the subject's \$335,180 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B90) + CA + budget 0.67–1.5x revenue.

**47** organizations qualified on sector, size, and geography → **47** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,840	\$38,643	\$64,500	\$90,401	\$109,884	\$86,718
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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
<a href="#">Lead California</a>	CA	\$339,024	Executive Director	\$190,067	<b>\$184,614</b>	2024
<a href="#">Yours Humanly</a>	CA	\$330,099	Ceo	\$72,000	<b>\$69,934</b>	2024
<a href="#">Community Alliance For Learning</a>	CA	\$345,986	Executive Dir.	\$57,105	<b>\$54,037</b>	2025
<a href="#">Marshmallow Minds</a>	CA	\$324,319	Ceo	\$64,500	<b>\$64,500</b>	2023
<a href="#">Glaucoma Research And Education Group</a>	CA	\$348,575	Research Director	\$40,000	<b>\$38,852</b>	2024
<a href="#">Blockchain Acceleration Foundation</a>	CA	\$318,194	Head Of Operations	\$53,162	<b>\$51,637</b>	2024
<a href="#">Yes We Can World Foundation</a>	CA	\$357,183	Chief Executive Officer	\$45,000	<b>\$43,709</b>	2024
<a href="#">Apples To Zucchini Cooking School</a>	CA	\$358,656	Executive Director	\$25,040	<b>\$24,322</b>	2024
<a href="#">Afghan-american Community Organization</a>	CA	\$306,716	Executive Dir.	\$94,092	<b>\$91,393</b>	2024
<a href="#">The Nctu Foundation</a>	CA	\$305,834	Secretary	\$1,500	<b>\$1,457</b>	2024
<a href="#">Mindcatcher Education</a>	CA	\$365,704	Ceo	\$134,060	<b>\$134,060</b>	2023
<a href="#">The Kaleidoscope Institute</a>	CA	\$301,635	Executive Dir.	\$100,733	<b>\$100,733</b>	2023
<a href="#">Cead - Center For Education And Academic Development</a>	CA	\$300,739	President	\$64,500	<b>\$62,650</b>	2024
<a href="#">California Victor University</a>	CA	\$372,829	President	\$24,000	<b>\$23,311</b>	2024
<a href="#">Altura Credit Union Foundation</a>	CA	\$296,086	Ceo	\$40,924	<b>\$40,924</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Joseph And Edna Josephson Inst Of Ethics</a>	CA	\$374,983	President	\$129,226	<b>\$125,519</b>	2024
<a href="#">Everlasting Education Inc</a>	CA	\$376,802	Board Member/executive Director	\$75,273	<b>\$73,113</b>	2024
<a href="#">One Spark Foundation Inc</a>	CA	\$385,208	Executive Dir	\$17,640	<b>\$17,134</b>	2024
<a href="#">Multinational Exchange For Sustainable A</a>	CA	\$386,952	Ceo	\$84,538	<b>\$82,113</b>	2024
<a href="#">National Veterans Transition</a>	CA	\$282,384	President/executive Direct	\$37,500	<b>\$36,424</b>	2024
<a href="#">Bay Area Teacher Training Institute</a>	CA	\$390,714	Executive Director	\$7,899	<b>\$7,672</b>	2024
<a href="#">Mentor Tutor Connection</a>	CA	\$392,348	Executive Director	\$39,568	<b>\$38,433</b>	2024
<a href="#">Foundation For Santa Barbara High School</a>	CA	\$276,838	Executive Director	\$50,592	<b>\$49,141</b>	2024
<a href="#">Homeownership Oc</a>	CA	\$398,009	Executive Director	\$94,060	<b>\$91,361</b>	2024
<a href="#">Words In The Wild</a>	CA	\$270,630	Executive Dir.	\$24,320	<b>\$23,622</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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 47 organizations. Compensation range \$12–\$184,614; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$335,180); for reference, expenses \$386,027 and assets \$454,588.

ROLE MATCH	Theresa Lee, reported title " <i>VICE PRESIDENT</i> ", 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	4 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	70 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	70 <sup>th</sup>
Reportable pay only (column D), adjusted	74 <sup>th</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 (Theresa Lee) 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 47 similarly situated organizations (Same NTEE sector (B90) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$86,718 is reasonable (approximately the 70<sup>th</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.