

# Literacy Volunteers Of Somerset County

Executive Director / CEO

EIN 222999900

NJ · NTEE P60

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Aimee Lam, Executive Director / CEO** (\$88,250) against **every comparable organization** that fit the selection criteria — **121** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Aimee Lam — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (P60).

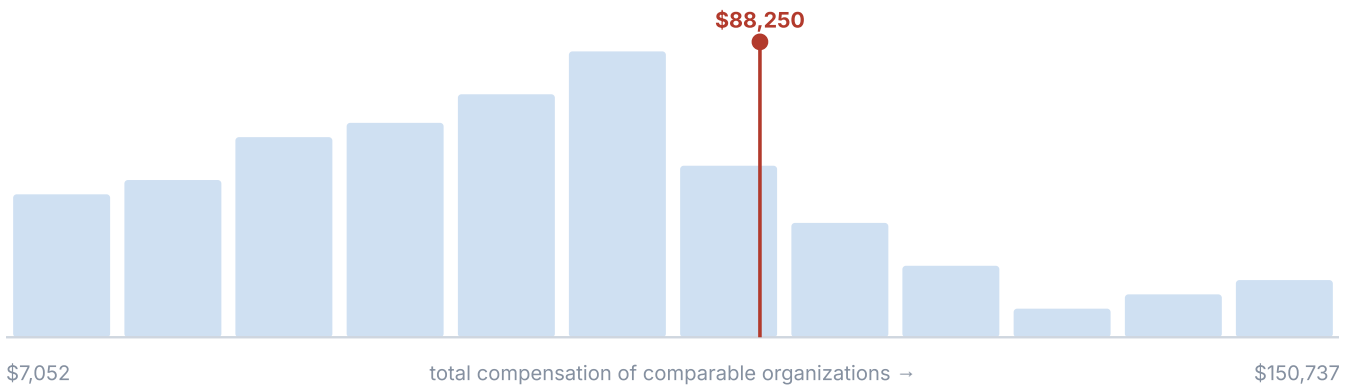
**BUDGET** Total revenue between \$307,344 and \$688,084 — 0.67x to 1.50x the subject's \$458,723 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P60), nationwide + budget 0.67–1.5x revenue.

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

→ **121** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,705	\$35,889	\$62,001	\$83,921	\$104,521	\$88,250
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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 NJ 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="#">Good Neighbor Emergency Assistance Inc</a>	IA	\$462,999	Executive Director	\$41,023	<b>\$51,639</b>	2024
<a href="#">Coopersville Cares</a>	MI	\$453,398	Director	\$12,022	<b>\$14,266</b>	2024
<a href="#">Pdx Diaper Bank</a>	OR	\$464,235	Executive Director	\$44,280	<b>\$47,275</b>	2024
<a href="#">Common Ground Free Store</a>	OH	\$453,131	Executive Dir.	\$65,860	<b>\$80,196</b>	2024
<a href="#">Welcoming Home</a>	CA	\$465,368	Treasurer	\$22,501	<b>\$22,337</b>	2024
<a href="#">Everyone Matters Ministries</a>	CA	\$451,890	Executive Director	\$60,000	<b>\$61,323</b>	2023
<a href="#">Mississippi Coats 4 Kidz</a>	MS	\$450,452	Executive Director	\$15,700	<b>\$20,102</b>	2024
<a href="#">Common Garments Ministry Inc</a>	KY	\$450,451	President	\$6,000	<b>\$7,411</b>	2024
<a href="#">Fenton Center Of Hope</a>	MI	\$470,277	Co-director	\$75,400	<b>\$89,473</b>	2024
<a href="#">Poverty Reduction Services</a>	UT	\$446,091	Executive Director	\$111,038	<b>\$130,652</b>	2024
<a href="#">Asa Cox Foundation</a>	OH	\$445,932	Director	\$24,653	<b>\$30,906</b>	2023
<a href="#">Help Of Beaufort</a>	SC	\$445,702	Executive Director	\$61,758	<b>\$76,258</b>	2023
<a href="#">Peace House Community</a>	MN	\$443,507	Dirctor Non Voting	\$92,009	<b>\$104,521</b>	2024
<a href="#">The Michael E Thornton Foundation</a>	TX	\$475,602	Vice President	\$77,000	<b>\$88,551</b>	2024
<a href="#">Family Promise Of Fulton</a>	GA	\$475,665	Executive Director	\$87,736	<b>\$101,419</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Foothills Food Pantry</a>	NC	\$441,634	Coordinator	\$26,880	<b>\$31,930</b>	2024
<a href="#">Powder River Energy Corporationfoundation Inc</a>	WY	\$476,784	Executive Director	\$47,617	<b>\$58,620</b>	2024
<a href="#">Kaitlyns Kloset Mn</a>	MN	\$478,302	Executive Director	\$7,394	<b>\$8,648</b>	2023
<a href="#">Families For Families</a>	NJ	\$480,510	Exeecutive Director	\$50,000	<b>\$52,839</b>	2023
<a href="#">Seeds Of Faith Inc</a>	NH	\$482,919	Executive Director	\$56,000	<b>\$59,447</b>	2024
<a href="#">Level Ground</a>	MN	\$431,499	President	\$19,164	<b>\$21,770</b>	2024
<a href="#">805 Undocufund</a>	CA	\$487,066	Executive Director	\$19,091	<b>\$19,512</b>	2023
<a href="#">God's Outreach Madison County Food</a>	KY	\$488,610	President &	\$48,757	<b>\$62,001</b>	2023
<a href="#">The Grateful Garment Project</a>	CA	\$488,990	Executive Director	\$69,750	<b>\$71,288</b>	2023
<a href="#">Coldwater Ministries Inc</a>	AL	\$425,750	Dir/vp/sec	\$46,500	<b>\$59,459</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ cost of living and 2025 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 NJ 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** 121 organizations. Compensation range \$7,052–\$150,737; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$458,723); for reference, expenses \$251,219 and assets \$491,328. **Revenue and expenses diverge this year — revenue may misrepresent**

**operating size; weigh the expense-based view.**

ROLE MATCH	Aimee Lam, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	78 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	88 <sup>th</sup>
Reportable pay only (column D), adjusted	79 <sup>th</sup>
All sources (D + E + F), adjusted	75 <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 (Aimee Lam) 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 121 similarly situated organizations (Same NTEE sector (P60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,250 is reasonable (approximately the 78<sup>th</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.