

# Learning Institute For Family

Executive Director / CEO

This analysis benchmarks the total compensation of **M Hodges, Executive Director / CEO** (\$60,100) against **every comparable organization** that fit the selection criteria — **498** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

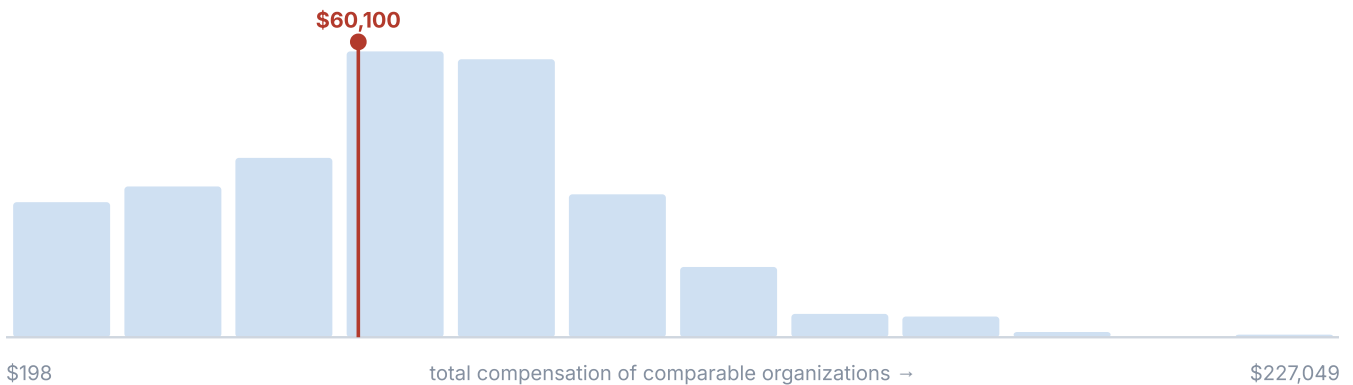
**Benchmarked executive:** M Hodges — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

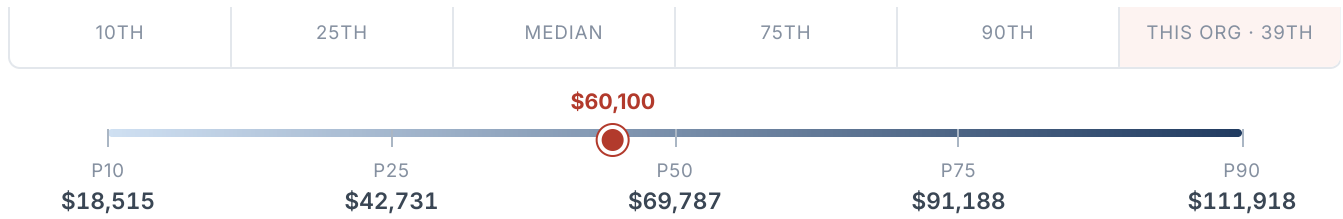
SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$261,714 and \$585,928 — 0.67x to 1.50x the subject's \$390,619 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

**498** organizations qualified on sector, size, and geography → **498** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,515	\$42,731	\$69,787	\$91,188	\$111,918	\$60,100
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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="#">Hogares Rafaela Ybarra Urb San Jose Embalse</a>	PR	\$390,452	Executive Director	\$21,930	<b>\$21,930</b>	2023
<a href="#">Tibyan Community Center</a>	MN	\$391,182	Chairman	\$36,000	<b>\$39,841</b>	2023
<a href="#">The Konnection</a>	MI	\$389,902	Executive Director	\$55,000	<b>\$61,759</b>	2024
<a href="#">Girls On The Run Of Westsound</a>	WA	\$391,554	Executive Director	\$75,100	<b>\$73,147</b>	2024
<a href="#">Fundacion Mayaguez 2010 Inc</a>	PR	\$391,579	Director	\$27,000	<b>\$27,000</b>	2023
<a href="#">Mosaic Family Zone</a>	OH	\$392,488	Executive Dir.	\$42,739	<b>\$49,246</b>	2024
<a href="#">90 Plus Project</a>	WA	\$392,534	Executive Dir.	\$35,742	<b>\$34,813</b>	2024
<a href="#">Camp Schreiber Foundation</a>	NC	\$392,534	Executive Director	\$75,000	<b>\$86,796</b>	2023
<a href="#">Acts li Ministry For Teens</a>	MI	\$388,694	President	\$66,077	<b>\$76,388</b>	2023
<a href="#">Reach Bridge Extended Learning Programs Inc</a>	CA	\$388,230	President	\$93,400	<b>\$87,739</b>	2024
<a href="#">U-turns Inc</a>	FL	\$393,121	Executive Director	\$74,150	<b>\$81,217</b>	2022
<a href="#">Triad United Rowing Association</a>	NC	\$393,200	Executive Director	\$59,085	<b>\$64,705</b>	2025
<a href="#">Real Leadership Obedience Victory And Excellence</a>	TX	\$388,000	Direc	\$71,875	<b>\$83,828</b>	2022
<a href="#">Compass Dance Academy Inc</a>	GA	\$387,423	President	\$28,256	<b>\$30,908</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Football For Her Inc</a>	CA	\$393,827	Executive Di	\$52,491	<b>\$49,310</b>	2024
<a href="#">Lyfe Three</a>	NC	\$387,108	Vice President	\$53,459	<b>\$61,867</b>	2023
<a href="#">Write On Sports Inc</a>	NJ	\$394,144	Founder & Development Ambassador	\$12,400	<b>\$12,044</b>	2024
<a href="#">Family Resource Center Of Cass County Inc</a>	MO	\$386,641	Executive Director	\$28,364	<b>\$32,682</b>	2024
<a href="#">Rejoice Project Inc</a>	GA	\$394,763	President	\$20,000	<b>\$21,877</b>	2024
<a href="#">Pro Deo Youth Center</a>	MO	\$385,230	Director/president/ceo Sole Member	\$66,873	<b>\$77,053</b>	2024
<a href="#">Healthy Teens Inc</a>	FL	\$384,580	Former Treasurer	\$35,000	<b>\$35,770</b>	2024
<a href="#">Dakota Street Center Inc</a>	OH	\$384,455	Executive Director	\$63,283	<b>\$75,071</b>	2023
<a href="#">Clark County Latino Youth Conference</a>	WA	\$397,545	Executive Director	\$23,019	<b>\$22,421</b>	2024
<a href="#">Athletic Factory Inc</a>	MI	\$397,563	Executive Di	\$83,500	<b>\$93,760</b>	2024
<a href="#">Houseaboutit Community And Economic</a>	AR	\$383,596	Executive Dir.	\$60,000	<b>\$75,538</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 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 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **498** organizations. Compensation range \$198–\$227,049; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$390,619); for reference, expenses \$372,633 and assets \$17,986.
ROLE MATCH	M Hodges, reported title " <i>DIRECTOR</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	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	39 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	45 <sup>th</sup>
Reportable pay only (column D), adjusted	41 <sup>st</sup>
All sources (D + E + F), adjusted	39 <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 (M Hodges) 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 498 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,100 is reasonable (approximately the 39<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.