

Angelwish Inc

Executive Director / CEO

EIN 223658778

NJ · NTEE P58

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Shimul Mehta, Executive Director / CEO** (\$119,792) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

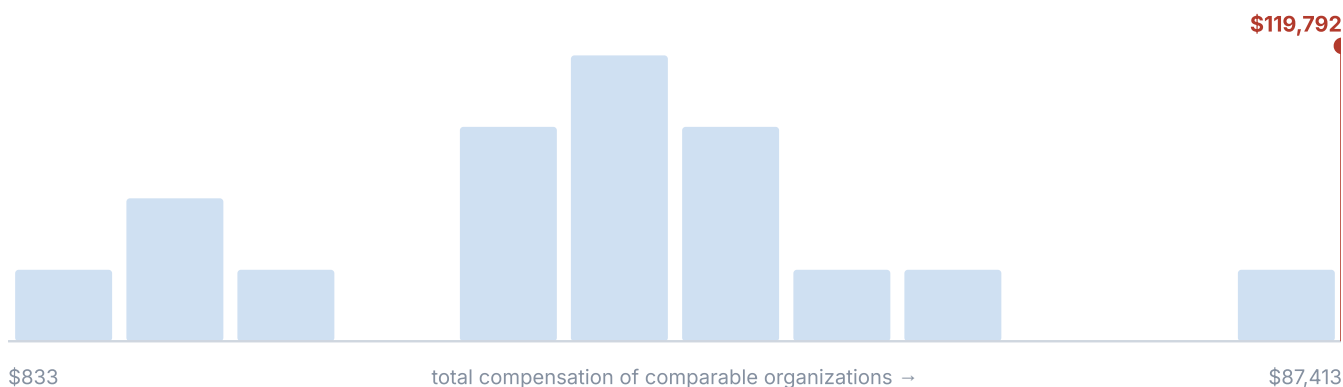
Benchmarked executive: Shimul Mehta — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P58).
BUDGET	Total revenue between \$126,606 and \$283,447 — 0.67x to 1.50x the subject's \$188,965 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P58), nationwide + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,743	\$33,618	\$39,377	\$50,467	\$59,875	\$119,792
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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
Christmas For Kids Inc	TN	\$196,190	President	\$36,000	\$41,167	2024
Birthday Blessings	MO	\$205,229	President	\$31,860	\$36,710	2024
Love Society	AZ	\$212,063	Director	\$32,132	\$33,618	2024
Food For Thought Toledo Inc	OH	\$159,657	Executive Director	\$73,687	\$87,413	2023
Christmas Commandos	CO	\$158,334	Trustee	\$15,000	\$15,648	2024
Utah Police Civilian Association	UT	\$153,038	President	\$37,250	\$41,475	2024
Toy Shop Of Duncan Inc	OK	\$226,006	Executive Director	\$52,500	\$62,891	2024
Pastor In Residence Ministries Inc	MI	\$230,485	Executive Di	\$43,655	\$50,467	2023
Repurposed Blooms	AL	\$144,736	Program Director	\$32,543	\$39,377	2023
Pay It Forward Outreach Corp	FL	\$235,922	President	\$10,920	\$11,160	2024
The Christmas Cheer All Year Program	CA	\$247,503	Vice President	\$54,000	\$50,727	2024
Childrens Christmas Party Of	FL	\$254,667	Executive Di	\$37,500	\$38,324	2024
My Joyful Heart	IL	\$266,757	Executive Director	\$33,000	\$36,337	2023
Waukesha County Christmas Clearing	WI	\$268,507	Executive Di	\$44,825	\$49,616	2025
Wright-hennepin Electric Trust	MN	\$268,605	Chair	\$775	\$833	2024
Kenosha Christmas Charities Inc	WI	\$278,814	Administrato	\$9,141	\$10,118	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Christmas Cheer Agency Of Alamance	NC	\$280,428	Executive Director	\$50,000	\$57,864	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.

■ Sample, role match & sensitivity

PEER COUNT	17 organizations. Compensation range \$833–\$87,413; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$188,965); for reference, expenses \$189,629 and assets \$173,049.
ROLE MATCH	Shimul Mehta, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	100th
Total compensation (D + F), as reported (no adjustments)	100th
Reportable pay only (column D), adjusted	100th
All sources (D + E + F), adjusted	100th

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 (Shimul Mehta) 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 17 similarly situated organizations (Same NTEE sector (P58), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$119,792 is reasonable (approximately the 100th 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.