

Dignity San Francisco Inc

Executive Director / CEO

EIN 237398298
 CA · NTEE X20Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Victoria Cummins, Executive Director / CEO** (\$11,738) 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 **18th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Victoria Cummins — reported title “ADMINISTRATOR”, 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 (X20Z).

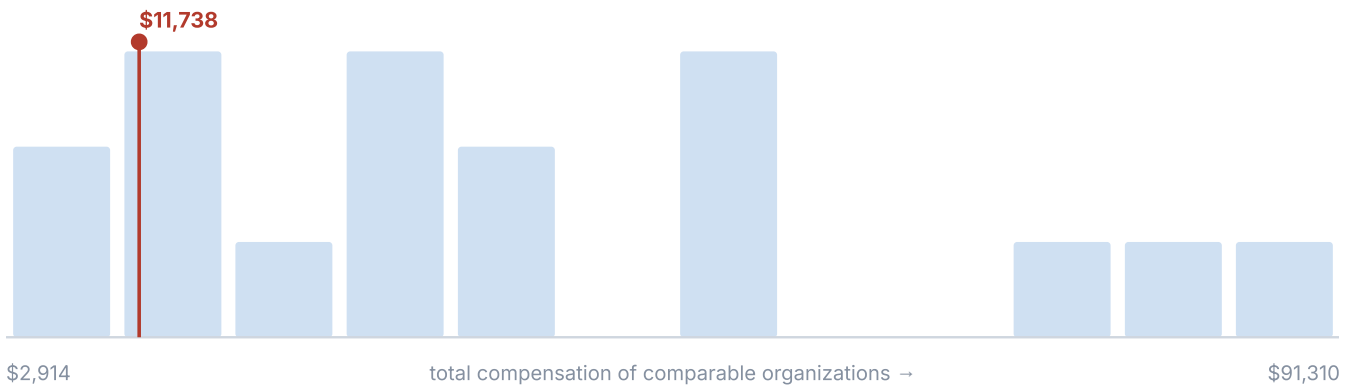
BUDGET Total revenue between \$48,572 and \$108,744 — 0.67x to 1.50x the subject's \$72,496 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X20) + CA + 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



\$9,306	\$17,484	\$32,120	\$52,000	\$73,015	\$11,738
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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
The Church Christian Fellowship	CA	\$76,627	Pastor	\$27,200	\$27,200	2023
In His Steps Christian Recovery Home	CA	\$66,636	Acting Director	\$54,720	\$53,150	2024
Iglesia Cristiana De Restauracion Inc	CA	\$78,576	President	\$28,800	\$28,800	2023
The Cana Project Inc	CA	\$79,385	President	\$70,155	\$70,155	2023
The Journey Center	CA	\$80,696	Executive Dir.	\$32,120	\$32,120	2023
Men Of Resolution	CA	\$82,247	President	\$6,000	\$5,828	2024
Pray The Bay Area	CA	\$83,451	Treasurer	\$18,000	\$17,484	2024
Great Light Tao	CA	\$85,527	Chairman	\$79,589	\$77,306	2024
Centro Aviva Iglesia De Jesucristo Nueva	CA	\$85,640	President & Ceo	\$36,300	\$35,259	2024
David's Tent International Inc	CA	\$90,988	Managing Director Ceo	\$51,600	\$50,120	2024
Cross Cultured Ministries Inc	CA	\$53,895	Chief Executive Officer	\$3,000	\$2,914	2024
In The Name Of Love Ministries Inc	CA	\$53,319	President	\$25,000	\$25,000	2023
Omkwm	CA	\$92,709	Cfo	\$36,000	\$34,967	2024
Charisma In Mission Inc	CA	\$97,708	Secretary	\$52,000	\$52,000	2023
Iglesia Luz De Esperanza	CA	\$101,226	Chief Executive Officer	\$11,624	\$11,624	2023
Children Ministries International	CA	\$104,068	Founder, President, Chairman Of The Board	\$91,310	\$91,310	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nexus Mission	CA	\$106,545	Director	\$14,400	\$14,400	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 17 organizations. Compensation range \$2,914–\$91,310; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$72,496); for reference, expenses \$185,074 and assets \$1,087,788. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Victoria Cummins, reported title "*ADMINISTRATOR*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	18 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	24 th
All sources (D + E + F), adjusted	18 th

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 (Victoria Cummins) 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 (X20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,738 is reasonable (approximately the 18th 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.