

# Common Foundation

Executive Director / CEO

EIN 261421917

CO · NTEE C123

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Matthew Wilburn King, Executive Director / CEO** (\$41,219) against **every comparable organization** that fit the selection criteria — **798** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Matthew Wilburn King — 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 (C123).
BUDGET	Total revenue between \$331,504 and \$742,174 — 0.67x to 1.50x the subject's \$494,783 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

**798** organizations qualified on sector, size, and geography → **798** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$21,713	\$50,929	\$75,362	\$98,196	\$126,600	\$41,219
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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 CO 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="#">End Of Life Vehicle Solutions</a>	MI	\$494,788	Executive Director	\$60,414	<b>\$63,166</b>	2024
<a href="#">Lloyd Center For The Environment Inc</a>	MA	\$494,849	Executive Director	\$90,056	<b>\$84,396</b>	2023
<a href="#">Greater Washington Region Clean Cities</a>	DC	\$495,080	Mananging Director	\$124,334	<b>\$113,786</b>	2023
<a href="#">Mamoni Valley Preserve</a>	NV	\$494,048	Ceo Through July	\$34,942	<b>\$36,527</b>	2023
<a href="#">Hyo Jeong International Foundation</a>	DC	\$495,535	Executive Director	\$63,000	<b>\$56,002</b>	2024
<a href="#">Martha's Vineyard Fishermen's</a>	MA	\$496,956	Executive Di	\$81,731	<b>\$76,594</b>	2023
<a href="#">Climate And Energy Project Inc</a>	KS	\$492,409	Executive Di	\$87,272	<b>\$98,326</b>	2023
<a href="#">Coastal Watershed Council</a>	CA	\$497,221	Executive Dir.	\$110,000	<b>\$99,059</b>	2023
<a href="#">Friends Of The River Foundation</a>	KS	\$497,665	Executive Di	\$48,000	<b>\$54,080</b>	2023
<a href="#">Massachusetts Association Of</a>	MA	\$497,780	Executive Director	\$78,023	<b>\$71,022</b>	2024
<a href="#">St John Land Conservancy Inc</a>	VI	\$491,679	President	\$50,000	<b>\$50,000</b>	2023
<a href="#">Home Ground Habitats</a>	CA	\$490,895	Director	\$17,782	<b>\$15,554</b>	2024
<a href="#">Southeastern Wisconsin Watersheds Trust Inc</a>	WI	\$498,776	Executive Director	\$103,329	<b>\$109,313</b>	2024
<a href="#">Gloucester Fishing Community Preservation Fund Inc</a>	MA	\$490,600	Executive Director/director	\$105,000	<b>\$95,578</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Rescape California</a>	CA	\$499,139	Executive Dir.	\$96,760	<b>\$84,636</b>	2024
<a href="#">Energy Policy Network</a>	TX	\$490,332	Executive Dir.	\$20,125	<b>\$20,995</b>	2023
<a href="#">East Michigan Environmental Action</a>	MI	\$499,608	Director	\$51,653	<b>\$55,601</b>	2023
<a href="#">Work On Climate</a>	CA	\$499,810	Executive Director	\$27,963	<b>\$24,459</b>	2024
<a href="#">Community Partnerships</a>	PA	\$489,423	Executive Director	\$82,198	<b>\$83,034</b>	2024
<a href="#">The Building Conservation Trust</a>	TX	\$489,214	President	\$102,521	<b>\$106,951</b>	2023
<a href="#">The National Bonsai Foundation</a>	DC	\$488,837	Executive Director	\$143,120	<b>\$127,220</b>	2024
<a href="#">Leading From Within</a>	CA	\$500,842	Executive Director	\$119,583	<b>\$107,688</b>	2023
<a href="#">Tikkun Hayam-repair The Sea Inc</a>	FL	\$501,076	Chief Executive Officer	\$150,000	<b>\$142,741</b>	2024
<a href="#">Kingston Land Trust Inc</a>	NY	\$487,840	Managing Dir	\$60,760	<b>\$57,259</b>	2023
<a href="#">Golden State Natural Resources</a>	CA	\$501,753	President (Thru 06/23)	\$103,077	<b>\$92,824</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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** 798 organizations. Compensation range \$309–\$877,864; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$494,783); for reference, expenses \$526,713 and assets \$177,381.

ROLE MATCH	Matthew Wilburn King, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	39 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	22 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	20 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	19 <sup>th</sup>
Reportable pay only (column D), adjusted	21 <sup>st</sup>
All sources (D + E + F), adjusted	17 <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 (Matthew Wilburn King) 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 10, 2026, comparing compensation against 798 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,219 is reasonable (approximately the 20<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 10, 2026.