

The J Moss Foundation

Executive Director / CEO

EIN 262396330

CA · NTEE E60

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Marlayna Bollinger, Executive Director / CEO** (\$58,333) against **every comparable organization** that fit the selection criteria — **100** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

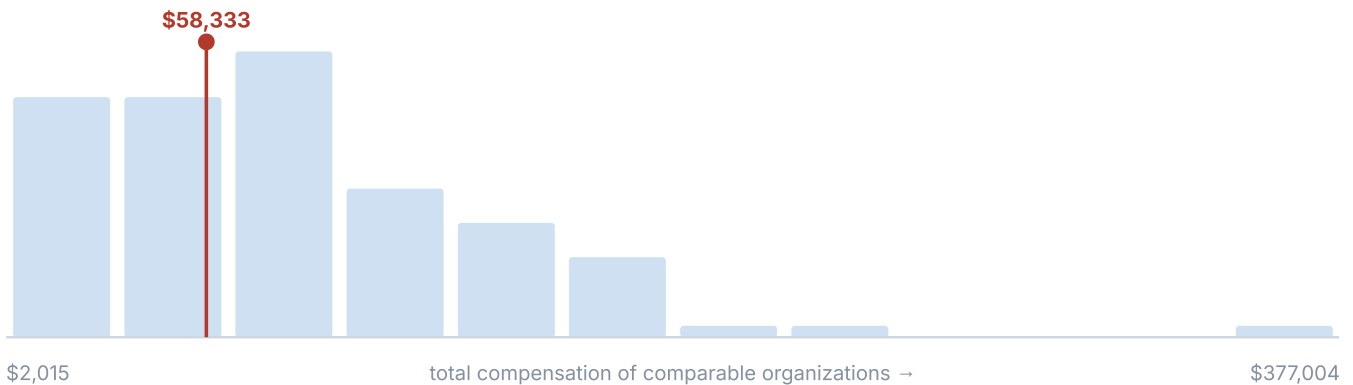
Benchmarked executive: Marlayna Bollinger — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E60).
BUDGET	Total revenue between \$191,460 and \$428,643 — 0.67x to 1.50x the subject's \$285,762 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E60), nationwide + budget 0.67–1.5x revenue.

100 organizations qualified on sector, size, and geography → **100** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,205	\$41,660	\$72,392	\$115,901	\$153,004	\$58,333
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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
Health Horizons International Foundation	CT	\$285,935	President	\$72,340	\$80,869	2023
Homecare & Hospice Assoc Of Utah	UT	\$290,404	Hansen	\$308,950	\$377,004	2023
Community Partners-two Harbors Living At Home Block Nurse Program	MN	\$280,300	Executive Director	\$69,049	\$79,013	2024
Albany Area Ems Inc	WI	\$278,295	President	\$13,762	\$16,644	2024
Cgs Inc	WI	\$294,116	Program Director	\$67,675	\$84,267	2023
In Concert For Cancer	WA	\$294,599	Executive Director	\$41,580	\$43,111	2024
The Aphasia Project	NC	\$276,779	Prior Ed	\$59,665	\$71,395	2024
Rural Minds Inc	IL	\$296,906	Executive Director	\$118,011	\$134,358	2024
Right To Heal	OR	\$274,480	Executive Dir.	\$44,366	\$49,122	2023
Nature Nurture Farmacy	WA	\$274,054	Executive Director	\$46,800	\$48,524	2024
Caldwell Council On Adolescent Health Inc	NC	\$298,868	Executive Director	\$59,603	\$71,321	2024
Stuck Community Acupuncture Inc	AZ	\$299,256	President	\$87,867	\$97,862	2024
Health For Everyone	CA	\$270,756	Director Of Clinic	\$9,100	\$9,100	2024
National Coalition For Hospice	MN	\$302,046	Chief Executive Officer	\$146,747	\$167,924	2024
Sana Space Inc	FL	\$302,240	President	\$136,000	\$152,328	2023
Promotoras Y Promotores Foundation	CA	\$302,446	Secretary	\$50,078	\$50,078	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Covered Community	CA	\$304,128	Executive Director	\$60,000	\$60,000	2024
Indiana Community Health Worke	IN	\$266,886	Board Member	\$99,198	\$121,146	2024
Health Care For All Oregon	OR	\$264,676	Executive Director	\$78,929	\$84,884	2024
Tundra Health Initiative Corp	AK	\$262,597	President/treasurer	\$28,725	\$31,804	2024
Lunenburg Health Service Inc	VA	\$262,565	Secretary	\$20,280	\$22,677	2024
The Care Project Inc	CA	\$262,416	Secretary	\$19,897	\$19,897	2024
The Addis Clinic Inc	TN	\$309,284	Executive Director	\$108,558	\$132,147	2024
California Alliance Of Caregivers	CA	\$260,824	Executive Director	\$64,333	\$66,233	2023
Cierra Sisters	WA	\$260,526	Ceo	\$70,800	\$75,576	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 2024 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	100 organizations. Compensation range \$2,015–\$377,004; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$285,762); for reference, expenses \$392,880 and assets \$170,653.
ROLE MATCH	Marlayna Bollinger, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	38 th
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	31 st

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 (Marlayna Bollinger) 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 100 similarly situated organizations (Same NTEE sector (E60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,333 is reasonable (approximately the 38th 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.