

Guardians Of Our Children Inc

Executive Director / CEO

EIN 264328032

NY · NTEE I70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Joseph Lazar, Executive Director / CEO** (\$45,500) against **every comparable organization** that fit the selection criteria — **285** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

Benchmarked executive: Joseph Lazar — 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 (I70).
BUDGET	Total revenue between \$127,257 and \$284,904 — 0.67x to 1.50x the subject's \$189,936 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (I), nationwide + budget 0.67–1.5x revenue.

285 organizations qualified on sector, size, and geography → **285** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,804

\$39,237

\$59,686

\$83,115

\$107,820

\$45,500



● 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 NY 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
Maricopa County Bar Foundation	AZ	\$190,092	Executive Director	\$3,528	\$3,755	2024
Englewood First Responders	IL	\$190,347	President	\$34,545	\$38,694	2023
Stanly County Juvenile Restitution	NC	\$190,578	Executive Di	\$74,610	\$83,115	2025
Heart Of Clay	MN	\$191,134	Mens Coordinator	\$56,240	\$63,315	2023
Legal Aid Foundation Of Western	OH	\$188,633	Interim Executive Director	\$26,821	\$32,366	2023
Rebound Of Whatcom County	WA	\$191,583	Executive Director	\$76,830	\$78,371	2023
A Curiae	CA	\$188,238	President	\$89,512	\$88,064	2023
Westmoreland Bar Foundation	PA	\$187,803	Executive Director/secretary	\$4,800	\$5,297	2024
Fresh Start Inc	CO	\$192,131	Executive Di	\$42,998	\$46,975	2023
Kymari House Inc	TN	\$192,591	Exec Director	\$45,000	\$52,346	2024
Stafford House	MI	\$192,607	President	\$10,000	\$11,759	2023
Indiana Justice Project Inc	IN	\$192,835	Executive Director	\$81,400	\$94,996	2024
Montgomery Bar Foundation	PA	\$186,570	Executive Director	\$10,368	\$11,442	2024
Weed & Seed Hawaii Inc	HI	\$186,168	Executive Director	\$105,000	\$107,106	2023
Minnesota Dare Inc	MN	\$185,919	Executive Director	\$91,192	\$99,718	2024
Pulaski County Friends Of Casa Inc	AR	\$185,175	Executive Dir.	\$61,407	\$76,386	2024
Southeast Nebraska Casa	NE	\$185,002	Executive Director	\$50,000	\$61,271	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Santa Barbara County Sheriff's	CA	\$195,537	Secretary	\$7,772	\$7,647	2023
Santa Maria Police Council Inc	CA	\$182,740	Executive Dir.	\$24,002	\$22,936	2024
Iowa Chapter Of Children's Advocacy Centers	IA	\$197,506	Executive Director	\$31,250	\$36,889	2025
Community Youth Athletic Center	CA	\$198,373	President/exec. Dir.	\$72,500	\$69,281	2024
Denver Police Blue Hat Foundation	CO	\$181,465	Executive Di	\$36,000	\$38,201	2024
Ekolu Mea Nui	HI	\$198,570	President	\$23,444	\$23,914	2023
Compass Immigration Legal Services	PA	\$199,376	President	\$5,925	\$6,539	2024
Polk County Crime Stoppers Inc	FL	\$180,459	Executive Director	\$35,401	\$36,803	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	285 organizations. Compensation range \$11–\$450,219; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$189,936); for reference, expenses \$189,653 and assets \$59,595.
ROLE MATCH	Joseph Lazar, reported title " <i>DIRECTOR</i> ", 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.

RELATED-ORG PAY 18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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	33 rd
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	36 th
All sources (D + E + F), adjusted	29 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 (Joseph Lazar) 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 285 similarly situated organizations (Same NTEE major group (I), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,500 is reasonable (approximately the 33rd 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.