

# Pipkin Charitable Foundation

Executive Director / CEO

EIN 270029373

CA · NTEE T11

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Valerie Cuevas, Executive Director / CEO** (\$34,044) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51<sup>st</sup>** percentile of comparable organizations

within the typical range

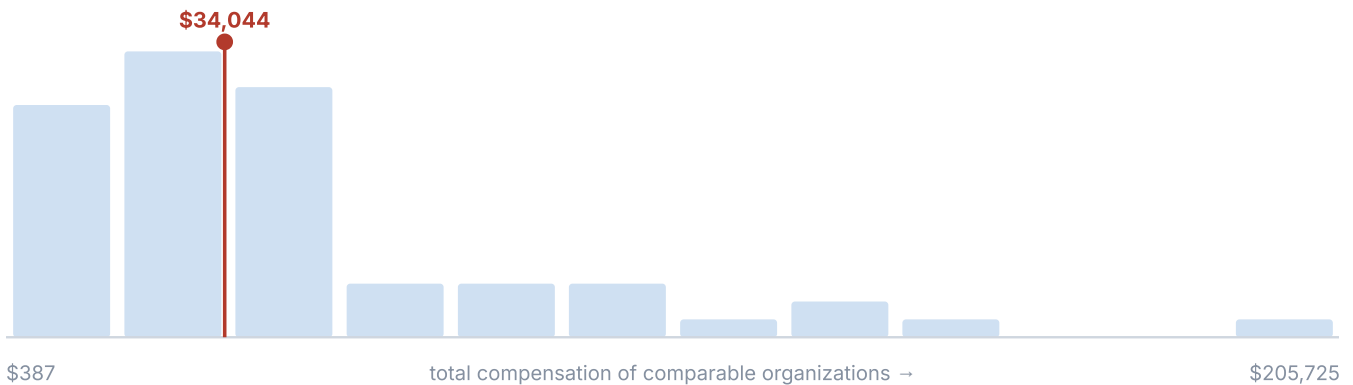
**Benchmarked executive:** Valerie Cuevas — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T11).
BUDGET	Total revenue between \$245,310 and \$549,202 — 0.67x to 1.50x the subject's \$366,135 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T11), nationwide + budget 0.67–1.5x revenue.

**57** organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,403	\$18,797	\$33,957	\$49,666	\$94,105	\$34,044
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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
<a href="#">California Foundation For Commerce</a>	CA	\$365,791	President	\$78,818	<b>\$76,557</b>	2024
<a href="#">Alliance Initiatives Fund Inc</a>	IN	\$367,694	President & Ceo Cfa	\$13,510	<b>\$16,499</b>	2023
<a href="#">Barnett Family Support Foundation</a>	MI	\$359,690	Treasurer	\$25,219	<b>\$30,145</b>	2023
<a href="#">Mental Health Association In Essex</a>	NY	\$359,306	Executive Director	\$10,000	<b>\$10,465</b>	2023
<a href="#">Providence Benedictine Nursing Center</a>	OR	\$358,837	Executive Director	\$38,780	<b>\$41,706</b>	2023
<a href="#">Bethany Manor Foundation Inc</a>	IA	\$355,620	Ceo	\$8,128	<b>\$10,011</b>	2024
<a href="#">United Way Of Lincoln And Lancaster</a>	NE	\$379,956	Executive Director	\$19,636	<b>\$23,144</b>	2025
<a href="#">Nalc Disaster Relief Foundation</a>	DC	\$347,720	President	\$37,805	<b>\$36,355</b>	2025
<a href="#">Texas Fallen Officer Foundation</a>	TX	\$387,292	President	\$50,805	<b>\$57,165</b>	2024
<a href="#">Katzman Family Support Foundation</a>	MI	\$344,290	Treasurer	\$26,189	<b>\$30,407</b>	2024
<a href="#">Camphill Soltane Foundation</a>	PA	\$344,082	President	\$19,932	<b>\$23,019</b>	2023
<a href="#">Toulouse Commercial Inc</a>	LA	\$388,480	Secretary	\$11,380	<b>\$14,096</b>	2024
<a href="#">The Hoffer Family Foundation</a>	AZ	\$400,217	President	\$11,071	<b>\$11,976</b>	2024
<a href="#">Pearlstone Family Fund Inc</a>	MD	\$400,400	President & Public Dir. Until 07/24	\$30,197	<b>\$31,756</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">St John's Community Services Foundation</a>	DC	\$329,005	President & Ceo	\$87,229	<b>\$86,102</b>	2024
<a href="#">Roy Maas' Youth Alternatives Foundation</a>	TX	\$405,649	Chief Executive Officer	\$8,822	<b>\$10,220</b>	2023
<a href="#">Marjorie M &amp; Lawrence R Bradley Endowment Fund</a>	NC	\$318,157	President & Ceo	\$40,250	<b>\$46,781</b>	2024
<a href="#">Make-a-wish Foundation Guam</a>	GU	\$416,583	President Ceo	\$72,931	<b>\$70,839</b>	2024
<a href="#">Ach Landowner</a>	TX	\$308,576	Ceo	\$25,128	<b>\$29,109</b>	2023
<a href="#">Peggy &amp; John Garson Family Foundation</a>	OH	\$425,359	Treasurer Thru 10/6/2022	\$40,331	<b>\$49,469</b>	2023
<a href="#">Powerquest Worldwide Ltd</a>	NC	\$426,209	President	\$85,000	<b>\$101,711</b>	2023
<a href="#">Spencer Wilson Charitable Trust</a>	WY	\$300,545	Trustee	\$108,000	<b>\$130,086</b>	2024
<a href="#">The Israel &amp; Sylvia Goldberg Family</a>	AL	\$434,176	Secretary	\$8,500	<b>\$10,329</b>	2024
<a href="#">Franklin County Foster Closet</a>	MO	\$297,686	President	\$38,500	<b>\$45,868</b>	2024
<a href="#">Gray Family Foundation</a>	OR	\$435,106	Asst Treasurer/asst Secretary	\$85,232	<b>\$89,034</b>	2024

**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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	57 organizations. Compensation range \$387–\$205,725; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$366,135); for reference, expenses \$2,287,553 and assets \$52,999,247. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Valerie Cuevas, reported title "BOARD MEMBER", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	45 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	51 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	56 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	37 <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 (Valerie Cuevas) 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 57 similarly situated organizations (Same NTEE sector (T11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,044 is reasonable (approximately the 51<sup>st</sup> percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.