

# Costs Of Care Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Christopher Moriates, Executive Director / CEO** (\$15,250) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

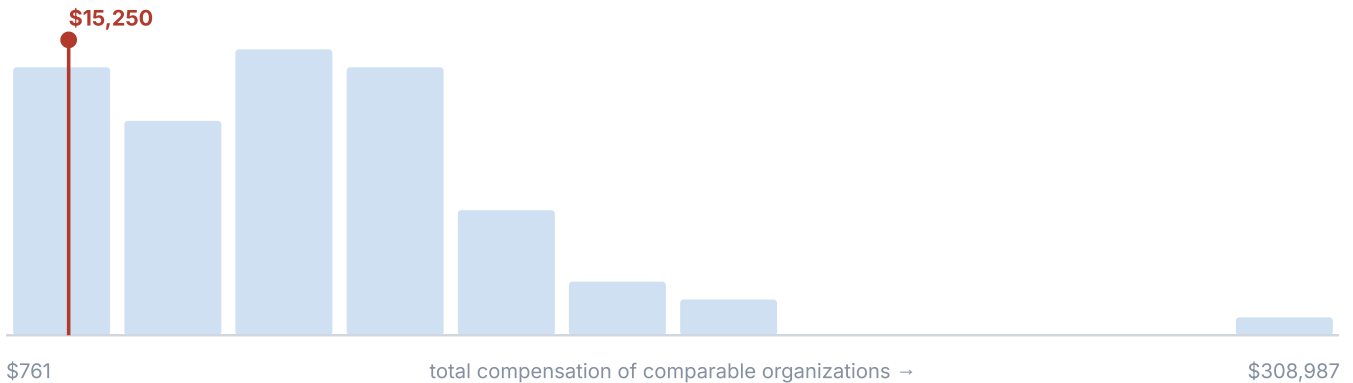
**Benchmarked executive:** Christopher Moriates — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E70).
BUDGET	Total revenue between \$122,928 and \$275,214 — 0.67x to 1.50x the subject's \$183,476 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E70), nationwide + budget 0.67–1.5x revenue.

**71** organizations qualified on sector, size, and geography → **71** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,267	\$35,362	\$66,790	\$98,390	\$122,757	\$15,250
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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 MA 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="#">Cumberland Valley Breast Care</a>	PA	\$183,666	President, Ceo	\$55,284	<b>\$59,591</b>	2024
<a href="#">Florida Coalition On Donation Inc</a>	FL	\$180,569	Executive Di	\$60,000	<b>\$59,354</b>	2025
<a href="#">Abortion Care For Tennessee</a>	TN	\$179,958	Executive Director-left During Year	\$2,525	<b>\$2,869</b>	2024
<a href="#">Greater Houston Area Health Education</a>	TX	\$178,630	Executive Director	\$65,769	<b>\$71,111</b>	2024
<a href="#">Alzheimers Of Glynn Brunswick Inc</a>	GA	\$173,184	Executive Dir.	\$54,226	<b>\$58,934</b>	2024
<a href="#">Earthwide Surgical Foundation</a>	MO	\$193,913	President	\$80,000	<b>\$94,292</b>	2023
<a href="#">Healthy Homeworks</a>	ME	\$172,895	Executive Director	\$76,502	<b>\$82,801</b>	2024
<a href="#">Integrity Unlimited Community</a>	NC	\$172,029	Vice Preside	\$22,320	<b>\$25,664</b>	2023
<a href="#">The Committee To Reduce Infection</a>	CT	\$196,577	Chairman	\$118,800	<b>\$120,399</b>	2024
<a href="#">Good Hope Inc</a>	MA	\$168,787	President	\$15,600	<b>\$15,600</b>	2023
<a href="#">Illinois Rural Health Association</a>	IL	\$200,232	Executive Director	\$63,350	<b>\$65,583</b>	2025
<a href="#">Healthnet Foundation Inc</a>	IN	\$166,626	Board Member	\$22,934	<b>\$26,914</b>	2023
<a href="#">Travelers Education Group</a>	TX	\$166,468	Member	\$30,000	<b>\$32,437</b>	2024
<a href="#">Head Strong &amp; Ready Aka Head Strong &amp;</a>	CA	\$165,551	Treasurer	\$25,259	<b>\$24,272</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Etta Pete Sickle Cell Anemia Foundation</a>	LA	\$164,993	Executive Director	\$20,800	<b>\$24,756</b>	2024
<a href="#">Asian Resource Center</a>	OH	\$201,990	Executive Di	\$38,346	<b>\$43,900</b>	2024
<a href="#">March For Moms Association</a>	KS	\$163,356	Executive Director	\$141,737	<b>\$170,399</b>	2023
<a href="#">Lopa Foundation</a>	LA	\$203,618	Ceo	\$11,147	<b>\$13,267</b>	2024
<a href="#">Nashville General Hospital Foundation</a>	TN	\$206,437	Executive Director	\$68,613	<b>\$77,957</b>	2024
<a href="#">Heart Coalition Inc</a>	GA	\$159,340	Chairman	\$9,000	<b>\$9,529</b>	2025
<a href="#">Betty A Dodson Foundation Inc</a>	NJ	\$208,091	President	\$71,938	<b>\$69,425</b>	2024
<a href="#">Strategy Media Inc</a>	CA	\$209,571	President	\$119,754	<b>\$111,773</b>	2024
<a href="#">Carmella Rose Health Foundation</a>	OH	\$210,164	Executive Di	\$42,539	<b>\$50,139</b>	2023
<a href="#">Salud Mas Bienstar Inc</a>	KS	\$210,275	Co-exec Dire	\$43,898	<b>\$51,262</b>	2024
<a href="#">Environment And Human Health Inc</a>	CT	\$211,641	Director, President	\$121,127	<b>\$122,757</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT 71 organizations. Compensation range \$761–\$308,987; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$183,476); for reference, expenses \$150,167 and assets \$163,661.

ROLE MATCH	Christopher Moriates, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	17 <sup>th</sup>
All sources (D + E + F), adjusted	10 <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 (Christopher Moriates) 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 71 similarly situated organizations (Same NTEE sector (E70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,250 is reasonable (approximately the 13<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 9, 2026.