

Commonwealth Corporation Foundation

Executive Director / CEO

EIN 273112781

MA · NTEE T11

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Christine Abrams, Executive Director / CEO** (\$25,988) against **every comparable organization** that fit the selection criteria — **58** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

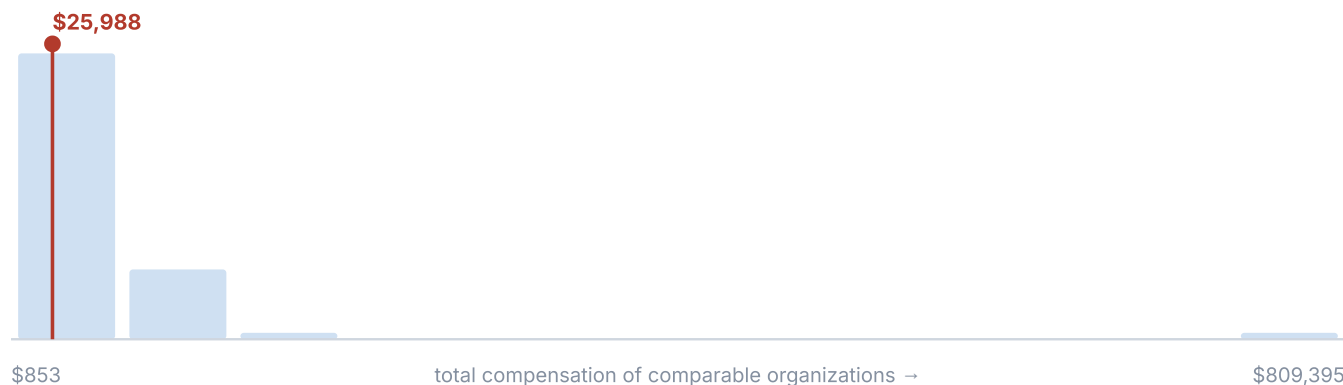
Benchmarked executive: Christine Abrams — reported title “PRESIDENT/CEO (04/23)”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T11).
BUDGET	Total revenue between \$138,051 and \$309,070 — 0.67x to 1.50x the subject's \$206,047 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T11), nationwide + budget 0.67–1.5x revenue.

58 organizations qualified on sector, size, and geography → **58** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,648	\$22,819	\$33,525	\$63,074	\$95,849	\$25,988
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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
Mccaw Family Foundation Inc	IN	\$203,841	Director	\$65,459	\$74,615	2024
William & Barbara Fitzgerald Family Fdn	NE	\$202,231	Director	\$19,567	\$22,748	2024
Chortek Weisman Family Foundation	CA	\$209,916	Vice President	\$67,184	\$64,559	2023
San Diego Harbor Police Foundation Inc	CA	\$200,123	Ceo	\$116,274	\$108,525	2024
Simon Family Foundation	VA	\$199,160	Secretary	\$5,470	\$5,709	2024
Parc Endowment Fund li	FL	\$198,642	Trustee/parc President & Ceo	\$12,085	\$12,271	2024
The Ku Endowment Charitable Gift Fund	KS	\$216,011	President (Ending Aug 2022)	\$673,249	\$809,395	2023
216 Somerset Company	PA	\$216,909	Member (Thru 3/11/23)	\$32,967	\$36,585	2023
Simi Valley Hospital Foundation	CA	\$218,133	Executive Dir.	\$57,720	\$55,465	2023
The Reis Bisor Foundation	TX	\$193,196	Treasurer	\$29,957	\$32,391	2024
Shuchman Lesser Foundation Co Silicon Valley Community Foundation	CA	\$190,741	Secretary	\$34,612	\$33,259	2023
Rocket Boosters	MN	\$221,768	Director	\$6,000	\$6,598	2023
Rural Oklahoma Community Foundation	OK	\$188,073	Trustee	\$36,220	\$44,383	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Albertina Kerr Centers Foundation	OR	\$224,363	Ceo (Beginning 7/2022)	\$4,251	\$4,393	2023
Community Foundation Realty Inc	LA	\$186,777	President/director	\$75,968	\$90,417	2024
Richman Family Foundation Inc	MD	\$225,830	President & Public Director	\$44,135	\$45,917	2023
Bgccf Nmtc Inc	FL	\$184,000	President/ceo (Thru 08/2023)	\$37,813	\$38,396	2024
Northcrest Foundation	IA	\$228,134	Ceo	\$12,284	\$14,968	2023
Cape Cod Tech Foundation Inc	MA	\$230,754	Clerk/execut	\$27,000	\$25,549	2025
Avon Education Foundation	IN	\$231,119	Executive Dir.	\$55,000	\$62,693	2024
Community Resources Capital Foundation	NY	\$177,326	Ceo	\$81,138	\$79,249	2024
Pathstone Foundation	NY	\$176,396	Cfo Of Pathstone Corp	\$15,863	\$15,494	2024
The Fertel Foundation	LA	\$175,661	Director	\$58,114	\$69,168	2024
Butler Hospital Foundation	RI	\$174,059	Director - President/ceo/cne	\$32,601	\$33,790	2024
Friends Of The Children's Justice Center	HI	\$169,571	Program Manager (Thru 6/24)	\$36,433	\$35,258	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.

● Sample, role match & sensitivity

PEER COUNT	58 organizations. Compensation range \$853–\$809,395; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$206,047); for reference, expenses \$529,672 and assets \$1,486,969. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Christine Abrams, reported title " <i>PRESIDENT/CEO (04/23)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	34 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	34 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 (Christine Abrams) 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 58 similarly situated organizations (Same NTEE sector (T11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$25,988 is reasonable (approximately the 34th 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.