

# Second Chances Inc

Executive Director / CEO

EIN 300307254

MA · NTEE P85

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Andrea Shapiro, Executive Director / CEO** (\$106,575) against **every comparable organization** that fit the selection criteria — **56** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

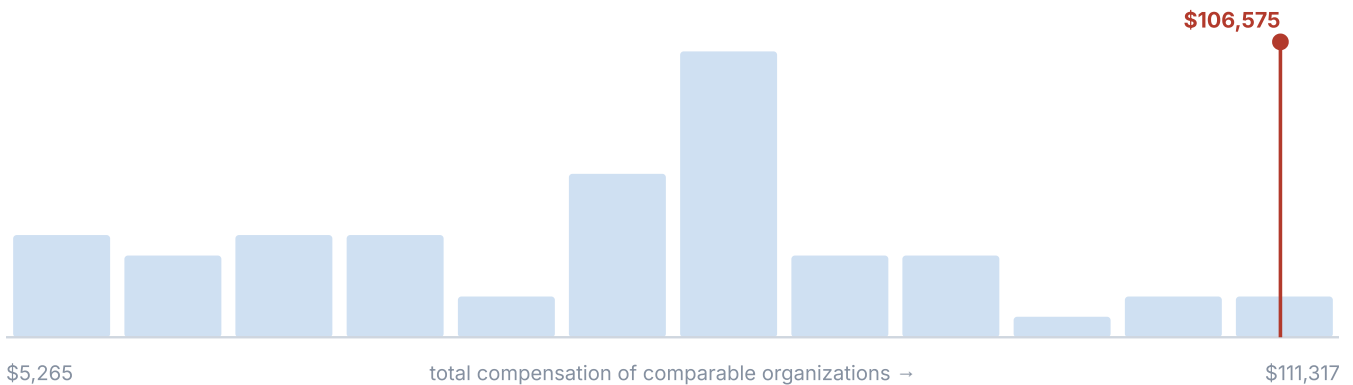
**Benchmarked executive:** Andrea Shapiro — reported title “CEO President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P85).
BUDGET	Total revenue between \$171,243 and \$383,380 — 0.67x to 1.50x the subject's \$255,587 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P85), nationwide + budget 0.67–1.5x revenue.

**56** organizations qualified on sector, size, and geography → **56** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,521	\$31,188	\$56,868	\$65,916	\$83,091	<b>\$106,575</b>
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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="#">Hands And Feet Foundation</a>	FL	\$258,760	President	\$80,740	<b>\$84,406</b>	2024
<a href="#">Weaver Foundation</a>	WA	\$250,008	Executive Director	\$72,324	<b>\$74,186</b>	2023
<a href="#">Love-a-child Missions</a>	CA	\$261,556	Secretary Treas	\$5,479	<b>\$5,265</b>	2024
<a href="#">The Samaritan Well Inc</a>	IL	\$248,473	Executive Director	\$56,661	<b>\$60,391</b>	2025
<a href="#">Dignity Project</a>	CO	\$263,060	Ceo	\$74,800	<b>\$79,816</b>	2024
<a href="#">Ncompass</a>	OR	\$246,301	Executive Dir.	\$34,670	<b>\$36,887</b>	2023
<a href="#">Lee County Homeless Coalition Inc</a>	FL	\$266,454	Former Executive Director	\$70,327	<b>\$75,692</b>	2023
<a href="#">Blankets Of Hope Inc</a>	NY	\$269,048	President & Ceo	\$65,385	<b>\$65,750</b>	2024
<a href="#">Family Promise Of Greater Chattanooga</a>	TN	\$240,312	Executive Director (Ended July 2025)	\$47,572	<b>\$55,646</b>	2024
<a href="#">Henderson County Homeless Ministry</a>	TX	\$239,860	Executive Dir.	\$21,500	<b>\$24,640</b>	2023
<a href="#">New Futures Inc</a>	AL	\$237,789	Executive Director	\$53,700	<b>\$64,559</b>	2024
<a href="#">Streetlives Inc</a>	NY	\$273,779	Executive Dir.	\$70,000	<b>\$70,390</b>	2024
<a href="#">Homemade Hope For Homeless Children</a>	TX	\$274,764	Exec. Director	\$86,536	<b>\$99,174</b>	2023
<a href="#">Community On The Rise</a>	AL	\$277,666	Executive Di	\$86,658	<b>\$104,182</b>	2024
<a href="#">Shelter Tech</a>	CA	\$231,418	Co - Executive Director	\$80,000	<b>\$76,874</b>	2024
<a href="#">Dandelion House</a>	OR	\$230,189	President	\$11,470	<b>\$11,853</b>	2024
<a href="#">Canopy Young Adult Community House Inc</a>	KY	\$281,396	Board Chair	\$50,000	<b>\$61,545</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Wave Project</a>	MI	\$228,420	Executive Director	\$20,000	<b>\$23,651</b>	2023
<a href="#">Matsu Valley Interfaith Hospitality Network</a>	AK	\$283,770	Executive Director	\$52,685	<b>\$57,708</b>	2023
<a href="#">Brian Gibbons Homeless Outreach Inc</a>	CT	\$224,973	Program Director	\$78,375	<b>\$81,776</b>	2024
<a href="#">Family Promise Of Mid Michigan</a>	MI	\$288,472	Executive Director	\$56,160	<b>\$66,412</b>	2023
<a href="#">A New Beginning For Women And Children</a>	KY	\$289,579	Director	\$40,000	<b>\$49,235</b>	2023
<a href="#">Homeless Hookup</a>	OH	\$219,275	Executive Director	\$60,783	<b>\$71,642</b>	2024
<a href="#">Residency</a>	CA	\$293,428	Ceo	\$52,367	<b>\$50,321</b>	2024
<a href="#">Haight Ashbury Food Program</a>	CA	\$215,790	Treasurer	\$23,000	<b>\$22,101</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 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 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	56 organizations. Compensation range \$5,265–\$111,317; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$255,587); for reference, expenses \$262,780 and assets \$408,325.
ROLE MATCH	Andrea Shapiro, reported title " <i>CEO President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	98 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	98 <sup>th</sup>
All sources (D + E + F), adjusted	98 <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 (Andrea Shapiro) 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 56 similarly situated organizations (Same NTEE sector (P85), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$106,575 is reasonable (approximately the 98<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.