

# 97percentorg Inc

Executive Director / CEO

EIN 301198150

CA · NTEE B99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mathew Littman, Executive Director / CEO** (\$110,596) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83<sup>rd</sup>** percentile of comparable organizations within the typical range

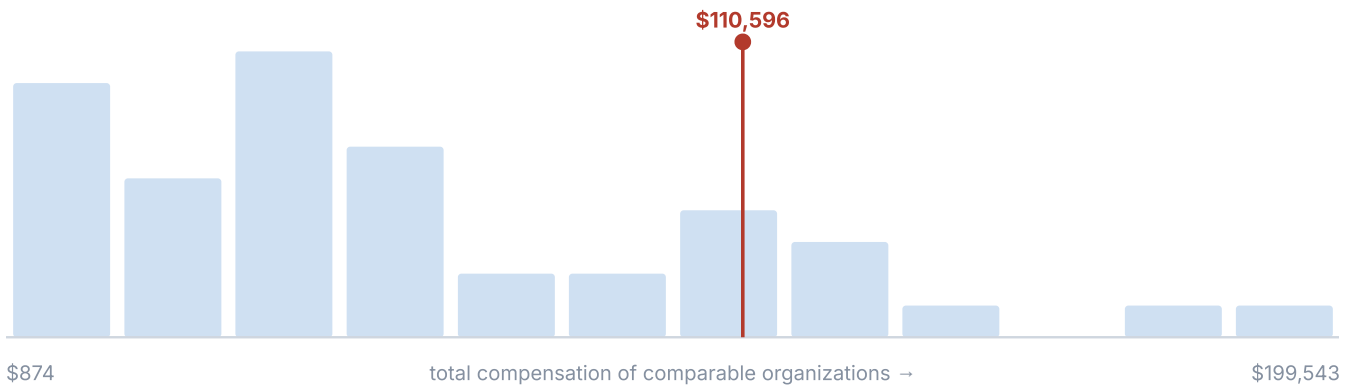
**Benchmarked executive:** Mathew Littman — reported title “Director/CEO Thru 12/31/2023”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$178,306 and \$399,193 — 0.67x to 1.50x the subject's \$266,129 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99) + CA + budget 0.67–1.5x revenue.

**42** organizations qualified on sector, size, and geography → **42** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,205	\$21,105	\$48,096	\$97,470	\$123,358	<b>\$110,596</b>
----------	----------	----------	----------	-----------	------------------



## ■ 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="#">Oaktown Jazz Workshops</a>	CA	\$271,149	Executive Dir.	\$65,971	<b>\$64,078</b>	2024
<a href="#">Carpinteria Education Foundation Inc</a>	CA	\$259,098	Executive Director	\$46,287	<b>\$46,287</b>	2023
<a href="#">Conductability Inc</a>	CA	\$273,357	Program Director	\$113,322	<b>\$110,071</b>	2024
<a href="#">Qiao Ji Mandarin</a>	CA	\$256,806	Executive Director	\$11,000	<b>\$10,684</b>	2024
<a href="#">Informed California Foundation</a>	CA	\$254,981	President	\$900	<b>\$874</b>	2024
<a href="#">San Diego Writers Ink</a>	CA	\$254,748	Executive Director	\$85,208	<b>\$80,630</b>	2025
<a href="#">California Academy</a>	CA	\$278,224	Executive Director	\$18,780	<b>\$18,241</b>	2024
<a href="#">Harvardwood</a>	CA	\$283,355	Executive Director	\$49,032	<b>\$47,625</b>	2024
<a href="#">Marshallese Youth Of Orange County</a>	CA	\$286,120	Executive Director	\$48,204	<b>\$46,821</b>	2024
<a href="#">Exhibit Envoy</a>	CA	\$245,263	Executive Dir.	\$63,629	<b>\$61,803</b>	2024
<a href="#">Women In Data Science And Analytics Inc</a>	CA	\$244,455	President	\$101,265	<b>\$98,360</b>	2024
<a href="#">Unscripted Learning</a>	CA	\$238,654	Executive Director	\$40,009	<b>\$40,009</b>	2023
<a href="#">Litcamp</a>	CA	\$237,327	Executive Dir.	\$49,000	<b>\$46,367</b>	2025
<a href="#">Impact Bay Area</a>	CA	\$294,978	Executive Dir.	\$62,184	<b>\$60,400</b>	2024
<a href="#">Being Built Together</a>	CA	\$302,850	President	\$65,695	<b>\$63,810</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Hip Hop Congress Inc</a>	CA	\$226,661	Executive Director	\$2,500	<b>\$2,500</b>	2023
<a href="#">Syned</a>	CA	\$320,834	President & Ceo	\$39,000	<b>\$39,000</b>	2023
<a href="#">Presence</a>	CA	\$320,913	President	\$10,452	<b>\$10,152</b>	2024
<a href="#">Career Girls</a>	CA	\$321,925	Executive Director	\$122,232	<b>\$118,725</b>	2024
<a href="#">Whittier Friends School</a>	CA	\$209,474	Financial Manager	\$16,926	<b>\$16,440</b>	2024
<a href="#">Off-grid Retreats</a>	CA	\$208,253	Executive Director	\$28,646	<b>\$27,824</b>	2024
<a href="#">App Inventor Foundation</a>	CA	\$324,686	Executive Director	\$130,000	<b>\$130,000</b>	2023
<a href="#">California Community Colleges Chief</a>	CA	\$327,645	Executive Dir.	\$19,254	<b>\$18,702</b>	2024
<a href="#">Lost Women Of Science Initiative Inc</a>	CA	\$330,499	President & Ceo	\$50,000	<b>\$48,566</b>	2024
<a href="#">Parkinson's Resource Organization Inc</a>	CA	\$330,835	Executive Director	\$117,064	<b>\$113,705</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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT **42** organizations. Compensation range \$874–\$199,543; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$266,129); for reference, expenses \$303,717 and assets \$13,202.
ROLE MATCH	Mathew Littman, reported title " <i>Director/CEO Thru 12/31/2023</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers 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	83 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	79 <sup>th</sup>
Reportable pay only (column D), adjusted	86 <sup>th</sup>
All sources (D + E + F), adjusted	81 <sup>st</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 (Mathew Littman) 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 42 similarly situated organizations (Same NTEE sector (B99) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$110,596 is reasonable (approximately the 83<sup>rd</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.