

The Workfirst Foundation

Executive Director / CEO

EIN 320161008

NY · NTEE J22

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Mario Leonardo, Executive Director / CEO** (\$36,848) against **every comparable organization** that fit the selection criteria — **96** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

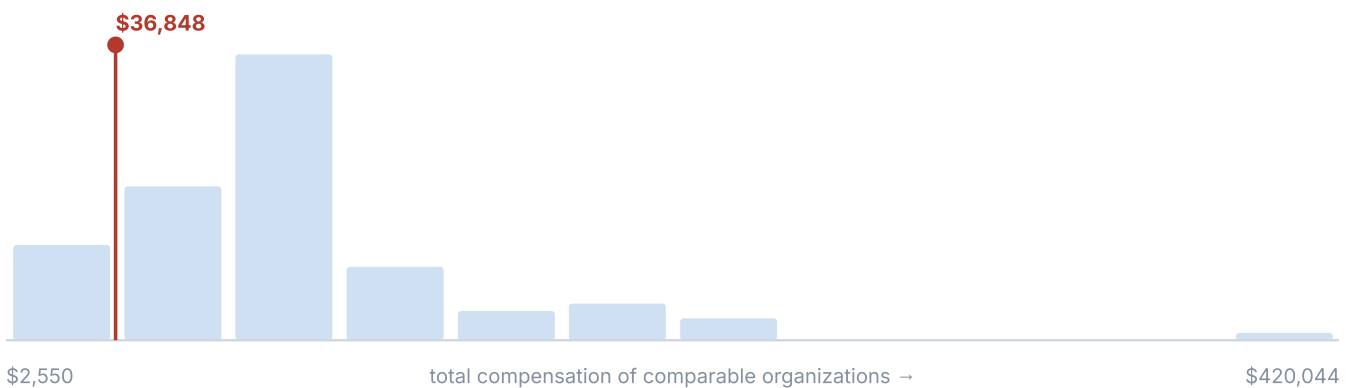
Benchmarked executive: Mario Leonardo — reported title “Former Chairman”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (J22).
- BUDGET** Total revenue between \$321,064 and \$718,800 — 0.67x to 1.50x the subject's \$479,200 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (J22), nationwide + budget 0.67–1.5x revenue.

96 organizations qualified on sector, size, and geography → **96** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$27,700	\$56,563	\$85,535	\$106,357	\$162,955	\$36,848
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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 NY 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
The Rocky Mountain Mining Institute	CO	\$475,435	Executive Director	\$152,652	\$161,986	2024
Matco Industries Inc	OH	\$483,019	Ceo	\$112,724	\$136,028	2023
Youth Design Center Inc	NY	\$475,323	Executive Director	\$126,955	\$126,955	2024
Valley Contractors Workforce Foundation	CA	\$474,500	Executive Dir.	\$78,974	\$75,467	2024
Operating Engineers Local 953 Journeyman	NM	\$484,913	Executive Director	\$74,942	\$89,201	2024
Hampton Roads Electrical Joint Apprent	VA	\$473,472	Director	\$119,460	\$127,645	2024
The Reciprocity Collective	CO	\$486,440	Executive Director	\$100,420	\$106,560	2024
Seesaw Communities Inc	CA	\$486,919	Secretary	\$59,298	\$58,338	2023
Embodywise	CA	\$469,938	President	\$22,000	\$21,644	2023
Youngstown Area Electrical Joint Apprenticeship And Training Committee	OH	\$491,486	Training Director	\$83,015	\$100,177	2023
Local Union No 24 Dayton Area	OH	\$491,755	Director	\$72,322	\$87,273	2023
We Are Hope Inc	WI	\$466,247	Executive Director	\$67,173	\$77,635	2024
National Utility Industry Training Fund	DC	\$493,105	Executive Director	\$156,342	\$151,827	2024
Team Woofgang & Co Inc	CT	\$494,715	Executive Director	\$102,038	\$105,875	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fort Wayne Construction Trades	IN	\$499,198	Project Mana	\$3,000	\$3,411	2025
Sheet Metal Workers International Local	LA	\$503,872	Executive Director	\$97,346	\$122,127	2023
Homeaid Austin Inc	TX	\$454,432	Executive Director	\$90,017	\$99,648	2024
Curley's House Of Style Inc	FL	\$506,165	President	\$19,500	\$20,272	2024
Plumbers & Pipefitters Apprenticeship	WY	\$450,707	Training Director	\$195,160	\$231,269	2024
United Plant & Production Workers	NY	\$448,179	Fund Admin	\$92,072	\$94,792	2023
Jobs Of Hope Inc	CO	\$446,303	Executive Director	\$65,849	\$71,939	2023
Lafayette Electrical Joint Apprenticeship & Training Committee	IN	\$444,967	Training Coordinator	\$70,005	\$81,698	2024
New Century Foundation	VA	\$443,191	President	\$81,424	\$89,573	2023
Technical Training & Safety	ND	\$442,568	Exec Directo	\$85,696	\$101,391	2025
Southwest Alabama Workforce	AL	\$441,919	Executive Di	\$199,033	\$231,822	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **96** organizations. Compensation range \$2,550–\$420,044; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$479,200); for reference, expenses \$518,054 and assets \$347,747.
ROLE MATCH	Mario Leonardo, reported title " <i>Former Chairman</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	14 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	13 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 (Mario Leonardo) 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 10, 2026, comparing compensation against 96 similarly situated organizations (Same NTEE sector (J22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,848 is reasonable (approximately the 14th 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 10, 2026.