

To The Village Square Inc

Executive Director / CEO

EIN 320182830
 FL · NTEE W20
 FY ending 2024-07-31
 June 13, 2026

This analysis benchmarks the total compensation of **Elizabeth H Joyner, Executive Director / CEO** (\$85,000) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

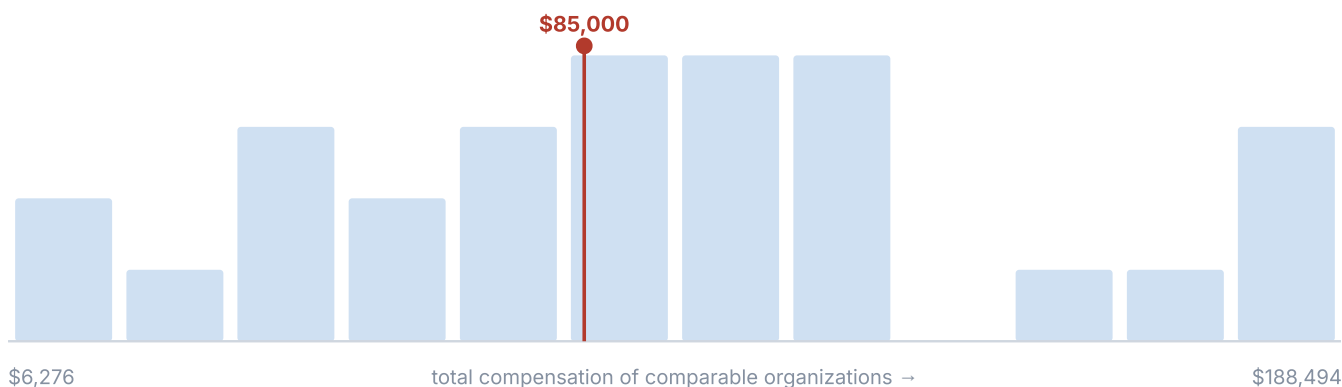
Benchmarked executive: Elizabeth H Joyner — reported title "FOUNDER & CE", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (W20).
BUDGET	Total revenue between \$282,752 and \$633,028 — 0.67x to 1.50x the subject's \$422,019 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (W20), nationwide + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$33,471	\$60,180	\$89,195	\$117,415	\$172,840	\$85,000
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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 FL 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
Women Winning	MN	\$428,587	Executive Director	\$160,542	\$168,863	2024
California City Management Foundation	CA	\$434,938	Executive Director	\$129,394	\$122,450	2023
Washington Dc Homeland Security	DC	\$446,271	President	\$196,000	\$188,494	2023
New York State Association Of Traffic	NY	\$449,202	Treasurer	\$6,338	\$6,276	2023
Fda Expositions Inc	MD	\$458,747	President	\$183,000	\$182,120	2024
Massachusetts Peace Action Education Fund	MA	\$383,723	Executive Director	\$38,401	\$36,733	2024
Government Oversight And Education Inc	VA	\$380,086	Preident	\$180,000	\$185,005	2024
Decatur Legacy Project Inc	GA	\$374,115	Executive Dir.	\$74,000	\$79,204	2024
Tea Party Patriots Foundation Inc	GA	\$472,219	President	\$14,706	\$16,205	2023
Center For Procurement Advocacy Inc	DC	\$472,417	Executive Director	\$26,890	\$25,860	2023
Portage Development Board	OH	\$371,014	President	\$102,636	\$115,717	2024
State Government Affairs Council	VA	\$478,088	Executive Director	\$37,760	\$38,810	2024
Kentucky County Clerks Association	KY	\$364,818	Executive Dir.	\$51,865	\$61,067	2023
Center For New Democratic Processes	MN	\$480,227	Executive Director	\$136,396	\$147,703	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Dekleptocracy Project	VA	\$484,422	President And Executive Director	\$109,375	\$115,737	2023
The Transparency Foundation	CA	\$354,319	Ceo	\$110,000	\$104,097	2023
Northwest Ottawa Recreation Authority	MI	\$352,532	Nora Director	\$53,734	\$57,517	2025
100reporters	DC	\$351,207	President	\$129,165	\$124,219	2023
Wv Cant Wait Votes A Non-profit Corporation	WV	\$329,916	Cochair	\$69,471	\$82,435	2023
Minnesota Counties Foundation	MN	\$526,359	Executive Director	\$40,614	\$42,719	2024
Visit Issaquah	WA	\$302,029	Executive Director	\$116,700	\$111,220	2024
Somerset Economic Development	ME	\$551,464	Executive Director	\$90,800	\$99,644	2023
Public Assets Institute Inc	VT	\$555,832	President	\$99,466	\$109,719	2023
Powerhouse Texas	TX	\$556,109	Executive Director	\$72,500	\$79,479	2023
Public Service Leadership Academy Inc	VA	\$286,298	Key Employee	\$69,000	\$70,919	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 28 organizations. Compensation range \$6,276–\$188,494; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$422,019); for reference, expenses \$433,917 and assets \$336,283.
ROLE MATCH	Elizabeth H Joyner, reported title "FOUNDER & CE", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 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	46 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	29 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 (Elizabeth H Joyner) 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 13, 2026, comparing compensation against 28 similarly situated organizations (Same NTEE sector (W20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,000 is reasonable (approximately the 46th 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 13, 2026.