

# Niswa Association Inc

Executive Director / CEO

EIN 330447226

CA · NTEE X99Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Shamim Ibrahim, Executive Director / CEO** (\$40,000) 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 **46<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (X99Z).

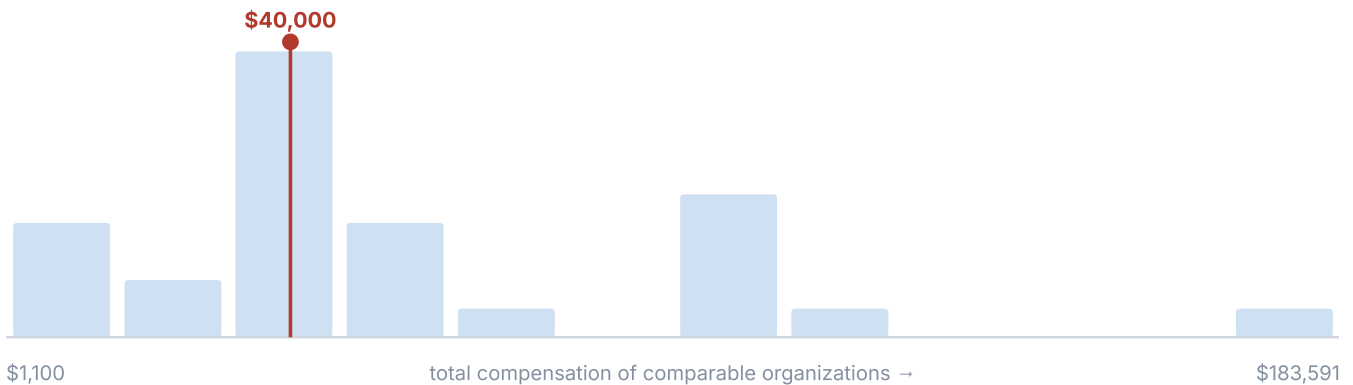
**BUDGET** Total revenue between \$219,763 and \$492,007 — 0.67x to 1.50x the subject's \$328,005 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X99) + CA + 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



\$13,786	\$32,853	\$42,232	\$70,318	\$104,366	\$40,000
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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 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="#">Life Balance Institute</a>	CA	\$326,590	President	\$41,589	<b>\$41,589</b>	2024
<a href="#">Laughter For All Inc</a>	CA	\$325,275	Executive Dir.	\$32,841	<b>\$33,811</b>	2023
<a href="#">Lives Worth Saving</a>	CA	\$334,760	Senior Pasto	\$31,000	<b>\$31,000</b>	2024
<a href="#">Matthew Fox Legacy Project</a>	CA	\$335,723	Treasurer	\$39,000	<b>\$39,000</b>	2024
<a href="#">Relational Tithe Inc</a>	CA	\$340,271	President/co-founder	\$101,000	<b>\$103,983</b>	2023
<a href="#">Faith For Today Inc</a>	CA	\$313,736	Vice President	\$32,449	<b>\$32,449</b>	2024
<a href="#">Poimen Ministries</a>	CA	\$303,501	President	\$61,118	<b>\$61,118</b>	2024
<a href="#">Holy Martyrs Of England And Wales</a>	CA	\$354,872	Cfo	\$40,000	<b>\$38,969</b>	2025
<a href="#">Hope Academy</a>	CA	\$300,477	Educational	\$36,000	<b>\$37,063</b>	2023
<a href="#">Be2live</a>	CA	\$291,496	Vice-president	\$57,974	<b>\$57,974</b>	2024
<a href="#">The Lobiko Initiative</a>	CA	\$364,842	Executive Dir.	\$46,614	<b>\$46,614</b>	2024
<a href="#">Living Success Center</a>	CA	\$366,921	Executive Director	\$12,000	<b>\$12,354</b>	2023
<a href="#">Christian Leadership Institute</a>	CA	\$379,685	Director	\$60,320	<b>\$62,102</b>	2023
<a href="#">The Mystical Humanity Of Christ</a>	CA	\$274,389	Executive Dir.	\$32,250	<b>\$33,203</b>	2023
<a href="#">Global Sharing</a>	CA	\$271,324	President And Ceo	\$102,240	<b>\$105,260</b>	2023
<a href="#">Organic Outreach International Inc</a>	CA	\$386,307	Executive Director/board Member/cfo/secretary	\$102,744	<b>\$102,744</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">One Message Foundation Corporation</a>	CA	\$266,703	Ceo	\$42,875	<b>\$42,875</b>	2024
<a href="#">Compassion Causes</a>	CA	\$265,402	Development Director	\$12,275	<b>\$12,275</b>	2024
<a href="#">Center For Sacred Studies</a>	CA	\$259,761	President	\$1,100	<b>\$1,100</b>	2024
<a href="#">Dallas Willard Ministries</a>	CA	\$421,340	Dirctr Of School Of Kingdom Living	\$97,721	<b>\$97,721</b>	2024
<a href="#">Harvest Seminary Inc</a>	CA	\$233,013	Trustee	\$48,009	<b>\$48,009</b>	2024
<a href="#">Mastery Foundation</a>	CA	\$227,716	Exec Dir & Vp	\$94,965	<b>\$94,965</b>	2024
<a href="#">Care Net Womens Resource Center Of</a>	CA	\$433,199	Executive Dir.	\$57,292	<b>\$57,292</b>	2024
<a href="#">Tend</a>	CA	\$221,560	President &	\$115,118	<b>\$118,518</b>	2023
<a href="#">San Gabriel Valley Budhistic Assoc Inc</a>	CA	\$221,218	Ceo	\$14,400	<b>\$14,400</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 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 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** 28 organizations. Compensation range \$1,100–\$183,591; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$328,005); for reference, expenses \$200,683 and assets \$1,564,945.

ROLE MATCH	Shamim Ibrahim, reported title "CEO", 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.
OUTLIERS	1 peer 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	46 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	43 <sup>rd</sup>
Reportable pay only (column D), adjusted	61 <sup>st</sup>
All sources (D + E + F), adjusted	43 <sup>rd</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 (Shamim Ibrahim) 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 28 similarly situated organizations (Same NTEE sector (X99) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 46<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.