

Tustin Community Foundation

Executive Director / CEO

EIN 330558228

CA · NTEE T31

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Erin Nielsen, Executive Director / CEO** (\$73,710) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

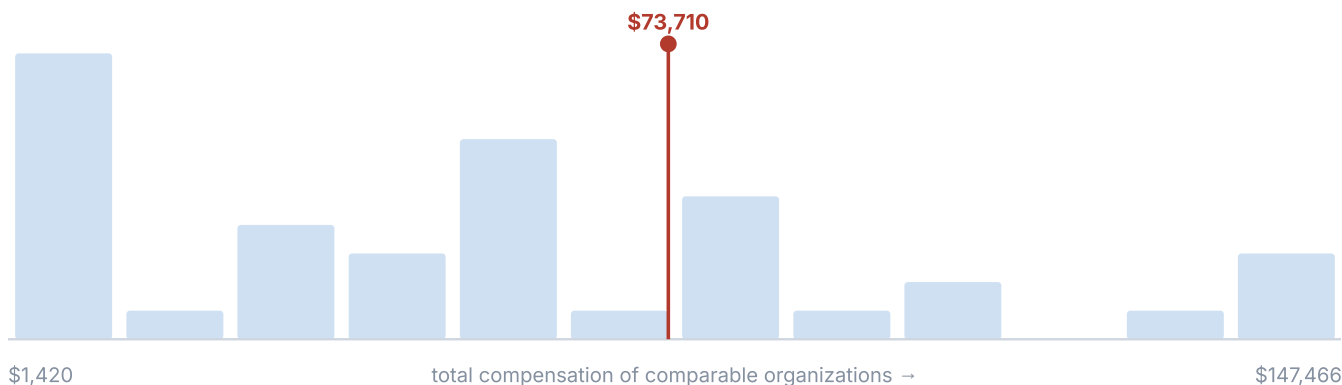
Benchmarked executive: Erin Nielsen — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T31).
BUDGET	Total revenue between \$132,643 and \$296,962 — 0.67x to 1.50x the subject's \$197,975 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T31), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography → **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,844	\$16,115	\$51,575	\$79,632	\$109,872	\$73,710
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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
Bettendorf Community Schools Foundation	IA	\$201,204	Administration	\$41,128	\$50,655	2024
Greater Columbus Community Helping	OH	\$193,012	Executive Di	\$85,000	\$101,268	2024
Israel America Foundation Inc	NY	\$202,951	Executive Direc	\$79,200	\$82,880	2023
Nehemiah Community Foundation	CA	\$205,259	Coo	\$85,180	\$85,180	2023
Torah Synagogue Foundation	NY	\$189,200	Treasurer	\$38,000	\$37,629	2025
Chasdei Eliyahu	PA	\$208,638	Treasurer	\$12,000	\$13,461	2024
Port Washington Education Foundation	NY	\$210,140	Vice President	\$10,000	\$10,465	2023
Pv Schools Education Foundation	AZ	\$216,826	Executive Director	\$55,000	\$59,499	2024
Ozarks Charitable Real Estate Foundation	MO	\$218,166	Director/president & Ceo End 02/24	\$37,216	\$44,338	2024
Livonia Community Foundation Inc	MI	\$176,288	Executive Director	\$20,000	\$23,907	2023
Buffalo Renaissance Foundation Inc	NY	\$221,606	Executive Director	\$36,000	\$37,673	2023
Mac Foundation	MT	\$223,291	Cfo	\$118,130	\$147,466	2023
Olivia Hospital & Clinic Foundation	MN	\$224,257	Director & President	\$66,188	\$75,740	2023
Hawaii Va Foundation	HI	\$225,981	Board Chair/	\$4,800	\$4,834	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Pearl Foundation Of The	TN	\$227,530	Program Direct	\$55,650	\$65,799	2024
Etna Community Organization	PA	\$167,868	Executive Director	\$48,400	\$54,292	2024
The Surety Foundation Inc	DC	\$229,532	Sfaa Foundation Liaison	\$57,126	\$56,388	2024
The Freedom To Help Foundation Inc	MD	\$232,308	Executive Director	\$1,312	\$1,420	2023
Middletown Community Foundation Inc	PA	\$235,127	Executive Di	\$5,000	\$5,774	2023
Stillwater Community Healthcare	MT	\$241,012	Ceo	\$43,294	\$52,495	2024
Sjsv Community Benefit Foundation	CA	\$151,576	Chair	\$60,000	\$58,279	2024
Dr Maya Angelou Foundation	CA	\$145,087	Board Chair	\$135,935	\$128,632	2025
United Way Of Adams County Inc	PA	\$250,888	Executive Dir.	\$71,169	\$79,833	2024
Rochelle Area Community Foundation	IL	\$252,515	Executive Di	\$92,084	\$101,832	2024
Samaritan Foundation Charitable Trust	GA	\$140,751	Former Trustee	\$45,472	\$52,949	2023

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.

● Sample, role match & sensitivity

PEER COUNT	38 organizations. Compensation range \$1,420–\$147,466; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$197,975); for reference, expenses \$210,519 and assets \$99,046.
ROLE MATCH	Erin Nielsen, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 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	68 th
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	50 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 (Erin Nielsen) 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 38 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,710 is reasonable (approximately the 68th 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.