



● 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 OH 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 Mascarenas Foundation	TX	\$160,200	Vice President	\$25,500	\$23,392	2024
Roswell Sertoma Club Inc	NM	\$160,632	Secretary	\$5,008	\$4,939	2024
Nwa Challenge For Hope Inc	AR	\$158,642	Executive Director	\$28,000	\$29,716	2023
Curing Retinal Blindness	OH	\$158,539	Ceo	\$49,332	\$49,332	2023
Torch Foundation	CA	\$162,480	President & Ceo	\$151,000	\$123,107	2023
Canoeing For Kids	SC	\$162,581	Exexecutive Dir	\$31,500	\$30,136	2024
Women In Charge	MO	\$163,296	Co-executive Director	\$9,756	\$9,476	2024
Royal Promise	MN	\$163,641	President	\$3,000	\$2,719	2024
The Above And Beyond Foundation	IL	\$164,349	Treasurer	\$1,590	\$1,433	2024
Berkeley College Foundation	NJ	\$164,413	Executive Director	\$43,966	\$35,071	2025
Chase Brexton Realty Inc	MD	\$155,000	Vice President	\$82,902	\$71,078	2024
Hope's In Nfp	IL	\$154,887	Director	\$56,249	\$50,713	2024
Oak Hills Memorial Foundation Inc	MN	\$165,636	Administrator	\$31,555	\$28,594	2024
Rotary Club Of The Villages Foundation Inc	FL	\$166,275	Treasurer	\$1,200	\$1,008	2025
Sertoma International Nashville	TN	\$167,054	Executive Director	\$25,000	\$23,478	2025
Oberry Center Foundation Inc	NC	\$167,433	Executive Director	\$55,635	\$52,718	2024
Jewish Foundation For Group Homes	MD	\$152,614	Makom's Ceo	\$49,503	\$42,442	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Mend Inc	NJ	\$152,157	Treasurer	\$18,012	\$14,748	2024
Wallace County Foundation	KS	\$168,299	Chairperson	\$5,088	\$5,041	2024
Beyond The Fairways Foundation	IA	\$151,893	Executive Director	\$113,300	\$117,128	2023
Friends Of Laguna Atascosa National	TX	\$150,199	Executive Dir.	\$12,571	\$11,532	2024
Peace Properties Inc	MA	\$150,093	Executive Director	\$35,094	\$28,920	2024
Project Share Inc	NY	\$149,085	Executive Director	\$70,564	\$60,202	2023
The Professional Peace Officers Star And	CA	\$171,548	President	\$2,490	\$1,972	2024
Texas Christian Foundation	TX	\$173,694	Relationship Manager	\$103,507	\$94,952	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 140 organizations. Compensation range \$336–\$247,314; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$160,207); for reference, expenses \$91,055 and assets \$2,191,045. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Erika Rudin-Iuria, reported title "*TRUSTEE*", 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 43 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	74 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	96 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 (Erika Rudin-Iuria) 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 140 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,292 is reasonable (approximately the 74th 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.