

# Moka Foundation

Executive Director / CEO

EIN 352154666

MI · NTEE T12

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Tracey Hamlet, Executive Director / CEO** (\$27,329) against **every comparable organization** that fit the selection criteria — **196** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Tracey Hamlet — 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 (T12).

**BUDGET** Total revenue between \$51,327 and \$114,912 — 0.67x to 1.50x the subject's \$76,608 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

**196** organizations qualified on sector, size, and geography

→ **196** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,603	\$9,592	\$23,054	\$37,355	\$69,669	\$27,329
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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 MI 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="#">History Heritage And Hope</a>	FL	\$76,758	Executive Director	\$6,248	<b>\$5,687</b>	2024
<a href="#">The Pat And Kate Brady Family Foundation</a>	LA	\$76,929	Director	\$58,114	<b>\$61,997</b>	2024
<a href="#">Jobs For Humanity Inc</a>	FL	\$76,980	President & Ceo	\$31,651	<b>\$28,807</b>	2024
<a href="#">United Way Of South Central Ky Inc</a>	KY	\$76,185	Exec Director	\$37,463	<b>\$38,995</b>	2024
<a href="#">Irwin And Bethea Green Support</a>	MI	\$77,182	Treasurer	\$26,189	<b>\$26,189</b>	2024
<a href="#">Zoomie Foundation</a>	CA	\$75,815	Treasurer	\$60,000	<b>\$51,678</b>	2023
<a href="#">S8 Impact Foundation</a>	GA	\$75,796	Trustee	\$34,041	<b>\$33,161</b>	2024
<a href="#">Child Advocacy &amp; Parenting Services</a>	KS	\$75,778	Executive Director	\$782	<b>\$818</b>	2024
<a href="#">Forte For Children</a>	CA	\$75,706	Executive Director	\$15,000	<b>\$12,549</b>	2024
<a href="#">Charitable Foundation Of The Energy Bar</a>	DC	\$75,515	Chief Executive Officer	\$20,492	<b>\$17,422</b>	2024
<a href="#">Nina Jean Obel Charitable Trust</a>	TX	\$77,727	Trustee	\$17,196	<b>\$17,158</b>	2023
<a href="#">John &amp; Rose Herman Support Foundation</a>	MI	\$75,395	Treasurer	\$26,189	<b>\$26,189</b>	2024
<a href="#">Faholo Foundation Inc</a>	MD	\$78,240	Director	\$29,328	<b>\$26,564</b>	2024
<a href="#">Cynchealth Foundation Inc</a>	NE	\$74,951	Director & Ceo	\$14,250	<b>\$14,849</b>	2024
<a href="#">Hamilton Memorial Foundation</a>	IL	\$74,935	Ceo	\$2,460	<b>\$2,413</b>	2023
<a href="#">The Louisa Swain Foundation</a>	WY	\$78,506	Executive Di	\$36,000	<b>\$37,348</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">West Bergen Mental Healthcare</a>	NJ	\$74,650	Chief Executive Officer	\$9,993	<b>\$8,644</b>	2024
<a href="#">Memphis-plough Community Foundation</a>	TN	\$74,310	President	\$50,479	<b>\$50,082</b>	2025
<a href="#">Rancho Santa Fe Foundation</a>	CA	\$74,250	President & Ceo	\$21,459	<b>\$17,952</b>	2024
<a href="#">Massdevelopmenthefa Trust</a>	MA	\$74,249	Trustee (As Of 06/2023)	\$41,641	<b>\$37,324</b>	2023
<a href="#">Minnesota Foundation For Fiscal</a>	MN	\$74,212	Executive Director	\$3,766	<b>\$3,605</b>	2024
<a href="#">The Anne K Raikos Charitable</a>	MO	\$79,645	Trustee	\$250	<b>\$264</b>	2023
<a href="#">Wisconsin Builders Foundation Inc</a>	WI	\$79,695	Executive Director	\$33,352	<b>\$33,746</b>	2024
<a href="#">Calvin Community Foundation</a>	IA	\$79,743	Ceo	\$10,541	<b>\$11,182</b>	2024
<a href="#">The Thalheimer Family - Jdc Support</a>	NY	\$79,818	Director/secretary	\$73,899	<b>\$66,607</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 196 organizations. Compensation range \$264–\$269,389; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$76,608); for reference, expenses \$7,398 and assets \$1,984,187. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Tracey Hamlet, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	107 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	59 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	58 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	64 <sup>th</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 (Tracey Hamlet) 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 196 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,329 is reasonable (approximately the 59<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.