

Sandplay Therapists Of America

Executive Director / CEO

EIN 411656585

CA · NTEE S41Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Joyce Cunningham, Executive Director / CEO** (\$14,000) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

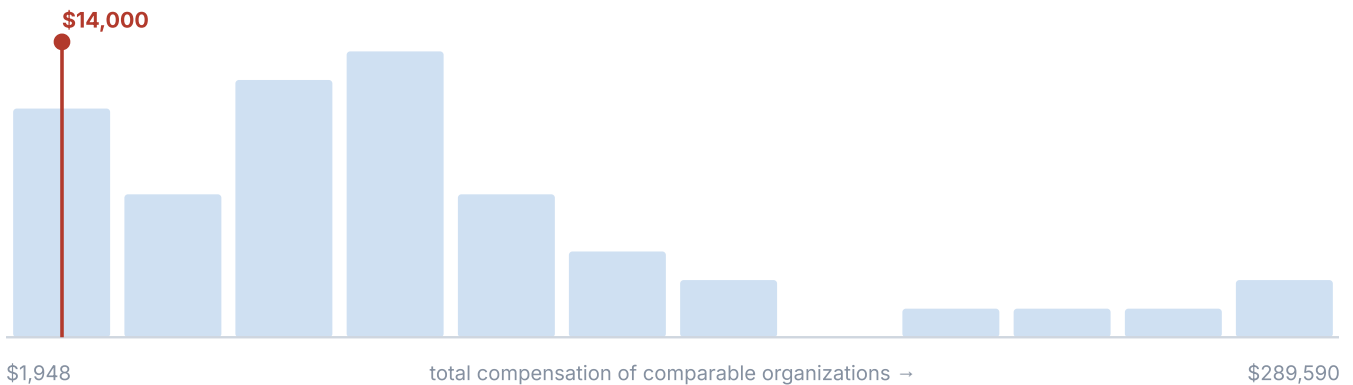
Benchmarked executive: Joyce Cunningham — reported title "JOURNAL EDITOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41Z).
BUDGET	Total revenue between \$171,272 and \$383,446 — 0.67x to 1.50x the subject's \$255,631 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41) + CA + budget 0.67–1.5x revenue.

47 organizations qualified on sector, size, and geography → **47** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,160	\$49,055	\$78,624	\$109,131	\$179,664	\$14,000
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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
China Enterprise Council	CA	\$253,683	Director	\$39,000	\$40,152	2023
Novato Downtown Old Town Business	CA	\$258,312	Executive Dir.	\$78,624	\$78,624	2024
Phcc Educational Foundation	CA	\$252,617	Ceo	\$13,059	\$13,445	2023
National Association Of Wine Retailers	CA	\$247,521	Executive Director	\$79,175	\$79,175	2024
Medical Staff Of Doctors Medical Center	CA	\$247,482	Chief Of Staff	\$48,000	\$49,418	2023
Alameda Health System Medical Staff	CA	\$265,796	Chief Of Staff	\$18,750	\$18,750	2024
Anti-malware Testing Standards	CA	\$266,398	Coo	\$126,500	\$130,236	2023
Medical Staff Of Southwest Healthcare	CA	\$244,802	Chief Of Staff	\$39,000	\$40,152	2023
Bulgaria Innovation Hub Inc	CA	\$267,003	Executive Director	\$151,350	\$155,820	2023
Lake Forest Chamber Of Commerce Inc	CA	\$240,795	Ceo	\$62,385	\$62,385	2024
Handle District Corporation	CA	\$270,499	Executive Dir.	\$71,444	\$73,554	2023
Main Street Business Improvement	CA	\$271,407	Exdir/secty/trs	\$69,088	\$69,088	2024
Sunnyvale Downtown Association	CA	\$272,720	Executive Director	\$110,000	\$113,249	2023
The Medical Staff Of The Riverside	CA	\$273,358	President	\$36,000	\$36,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lakeshore Avenue Business Improvement	CA	\$235,378	Co-director	\$14,356	\$14,356	2024
Hemet San Jacinto Valley Chamber Of	CA	\$235,344	Executive Dir.	\$68,577	\$68,577	2024
Antelope Valley Chambers Of Commerce	CA	\$278,248	Ceo	\$69,486	\$71,538	2023
Ccidc Inc	CA	\$232,400	Executive Dir.	\$84,000	\$84,000	2024
Secure Water Alliance	CA	\$230,595	Executive Dir.	\$90,000	\$92,658	2023
German American Business Assoc Of Calif	CA	\$226,244	Executive Director	\$48,692	\$48,692	2024
United Vegetable Growers Cooperative	CA	\$225,143	Ceo	\$250,000	\$250,000	2024
Western Medical Center	CA	\$223,931	Chief Of Staff	\$60,000	\$61,772	2023
Downtown Vacaville Business	CA	\$290,813	Executive Dir.	\$81,415	\$83,820	2023
Pacific Association Of Domestic	CA	\$292,507	Executive Director	\$52,500	\$52,500	2024
Culver City Arts District	CA	\$216,320	Executive Dir.	\$12,368	\$12,733	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 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.

■ Sample, role match & sensitivity

PEER COUNT **47** organizations. Compensation range \$1,948–\$289,590; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$255,631); for reference, expenses \$303,412 and assets \$856,868.
ROLE MATCH	Joyce Cunningham, reported title " <i>JOURNAL EDITOR</i> ", 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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	11 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 (Joyce Cunningham) 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 47 similarly situated organizations (Same NTEE sector (S41) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,000 is reasonable (approximately the 13th 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.