

# Software Freedom Law Center Inc

Executive Director / CEO

EIN 412165986

NY · NTEE I80

FY ending 2025-01-31

June 9, 2026

This analysis benchmarks the total compensation of **Eben Moglen, Executive Director / CEO** (\$61,584) against **every comparable organization** that fit the selection criteria — **108** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

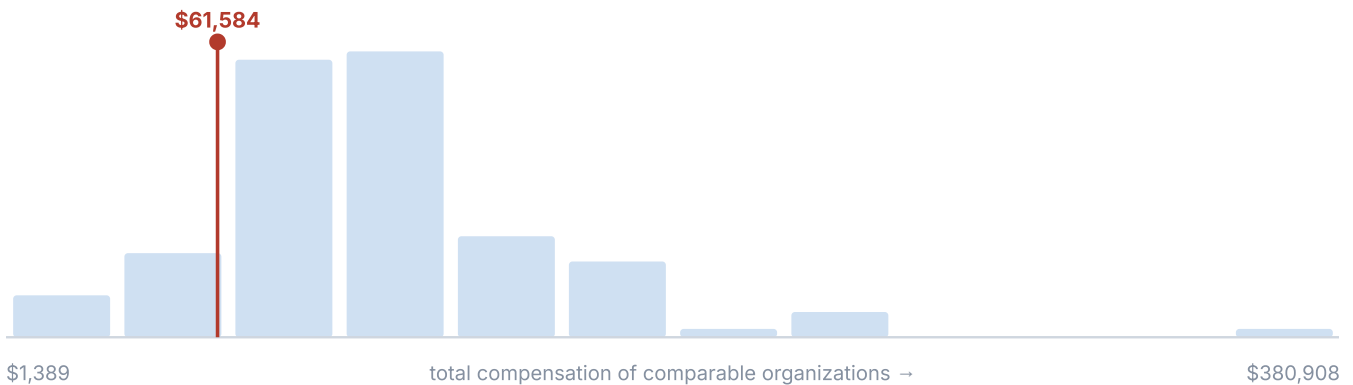
**Benchmarked executive:** Eben Moglen — reported title “PRES, EXEC DIR, & CHAIRMAN”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I80).
BUDGET	Total revenue between \$320,331 and \$717,160 — 0.67x to 1.50x the subject's \$478,107 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I80), nationwide + budget 0.67–1.5x revenue.

**108** organizations qualified on sector, size, and geography → **108** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$56,835	\$82,031	\$101,279	\$124,193	\$165,792	\$61,584
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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 NY 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="#">Access The Law</a>	OR	\$472,403	Excutive Director	\$113,377	<b>\$123,133</b>	2023
<a href="#">Steen Mountain Defenders</a>	OR	\$471,908	Ex Director	\$95,046	<b>\$100,263</b>	2024
<a href="#">Step Up To Justice</a>	AZ	\$488,880	Executive Director	\$90,176	<b>\$98,513</b>	2024
<a href="#">All For The Family Legal Clinic Inc</a>	CA	\$466,149	Managing Attorney Ceo	\$94,246	<b>\$92,444</b>	2024
<a href="#">Restoring Justice</a>	TX	\$464,811	Ceo	\$122,405	<b>\$139,087</b>	2024
<a href="#">Triple Twelve Ministries Inc</a>	KY	\$461,984	Executive Director	\$85,231	<b>\$101,335</b>	2025
<a href="#">University Student Legal Services</a>	NC	\$459,750	Attorney	\$128,596	<b>\$155,393</b>	2023
<a href="#">Energy &amp; Mineral Law Foundation</a>	KY	\$458,300	Executive Director	\$143,586	<b>\$175,233</b>	2024
<a href="#">South Alabama Volunteer Lawyers Program</a>	AL	\$455,874	Executive Director	\$70,449	<b>\$89,008</b>	2023
<a href="#">Christian Legal Clinics Of Philadelphia</a>	PA	\$455,121	Executive Director	\$92,475	<b>\$104,755</b>	2024
<a href="#">Innocent</a>	MI	\$452,829	President	\$88,000	<b>\$103,177</b>	2024
<a href="#">Student Legal Services</a>	NC	\$507,722	Director	\$174,472	<b>\$204,781</b>	2024
<a href="#">Casa Of Grant County Inc</a>	IN	\$448,126	Executive Director	\$67,097	<b>\$82,750</b>	2023
<a href="#">Indian Legal Assistance Program</a>	MN	\$508,568	Executive Di	\$105,043	<b>\$114,864</b>	2025
<a href="#">Szuba Guardian Care Solutions Inc</a>	FL	\$512,833	President	\$72,356	<b>\$77,212</b>	2024
<a href="#">Open Hands Legal Services Inc</a>	NY	\$443,206	Executive Director	\$107,981	<b>\$114,112</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Florida Defense Lawyers Association</a>	FL	\$513,952	Non Voting M	\$76,900	<b>\$82,062</b>	2024
<a href="#">Utah Domestic Violence Legal Services</a>	UT	\$515,117	Executive Director	\$89,900	<b>\$107,605</b>	2023
<a href="#">William E Morris Institute For Justice</a>	AZ	\$517,862	Executive Dir.	\$119,300	<b>\$130,329</b>	2024
<a href="#">Voices For Children Inc</a>	MD	\$438,297	Executive Director	\$84,342	<b>\$87,262</b>	2025
<a href="#">Annapolis Immigration Justice Network Inc</a>	MD	\$437,410	Executive Director From June 2023	\$52,613	<b>\$57,525</b>	2023
<a href="#">Centro Legal Por Derechos Humanos Inc</a>	WI	\$519,279	Executive Director	\$79,900	<b>\$94,787</b>	2024
<a href="#">Choosing Justice Initiative</a>	TN	\$436,697	President	\$101,093	<b>\$120,707</b>	2024
<a href="#">Casa Of Westmoreland Inc</a>	PA	\$519,547	Executive Director	\$77,450	<b>\$87,734</b>	2024
<a href="#">Legalcorps</a>	MN	\$530,599	Executive Director	\$110,248	<b>\$123,745</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2025 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 NY 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	<b>108</b> organizations. Compensation range \$1,389–\$380,908; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$478,107); for reference, expenses \$477,880 and assets \$401,911.
ROLE MATCH	Eben Moglen, reported title " <i>PRES, EXEC DIR, &amp; CHAIRMAN</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	4 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	12 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	17 <sup>th</sup>
Reportable pay only (column D), adjusted	12 <sup>th</sup>
All sources (D + E + F), adjusted	8 <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 (Eben Moglen) 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 108 similarly situated organizations (Same NTEE sector (I80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,584 is reasonable (approximately the 12<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.