

World Tang Soo Do Foundation

Executive Director / CEO

EIN 421541371

NC · NTEE S11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gideon Lee, Executive Director / CEO** (\$4,150) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Gideon Lee — reported title “COO/CHIEF OF STAFF”, 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 (S11).

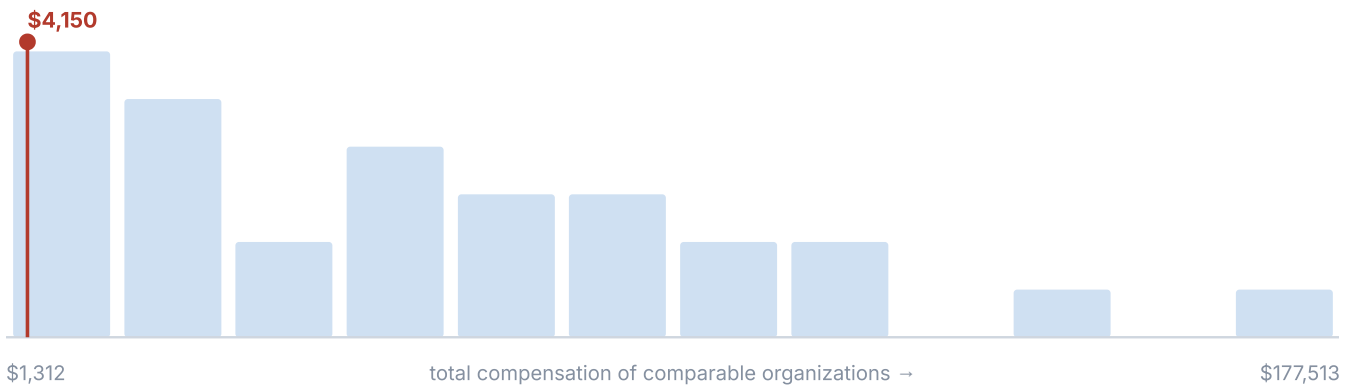
BUDGET Total revenue between \$235,469 and \$527,170 — 0.67x to 1.50x the subject's \$351,447 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S11), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography

→ **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,751

\$23,174

\$52,009

\$79,373

\$105,379

\$4,150



■ 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 NC 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
National Association Of Elementary	VA	\$353,924	President	\$51,268	\$49,323	2023
Charlestown Benevolent Care	MD	\$355,905	President	\$22,889	\$20,710	2024
Highland Community Associationinc	MD	\$341,244	Executive Di	\$71,470	\$64,667	2024
Kansas City Regional Destination Develop	MO	\$369,744	President And Ceo	\$5,086	\$5,213	2024
Ujf Holdings Corp	CA	\$325,986	Ceo (Current)	\$18,548	\$15,959	2023
Schuyler County Human Services	NY	\$378,917	President	\$1,500	\$1,312	2024
Greater Wilkes-barre Growth Partnership	PA	\$385,463	President/ceo	\$11,279	\$10,886	2024
Karl Perl Charitable Trust	IL	\$314,900	Trustee	\$80,133	\$78,496	2023
Roebuck Ymca Collaborative Qalicb Inc	AL	\$308,925	President	\$27,602	\$28,859	2024
The Foundation Of The Women	NY	\$294,080	President &	\$18,278	\$15,985	2024
Partnership Grand Strand	SC	\$411,342	Director	\$98,673	\$97,058	2025
Nareit Foundation	DC	\$290,348	President	\$68,663	\$58,314	2024
Lynx Foundation	CA	\$413,007	President & Ceo	\$60,449	\$52,009	2023
Two Harbors Area Food Shelf	MN	\$286,289	Executive Director	\$69,927	\$68,846	2023
Pittsburgh Metropolitan Area	PA	\$284,671	Executive Di	\$81,397	\$80,879	2023
Alexandria Small Business Development	VA	\$418,773	President	\$37,953	\$36,513	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fort Worth Chamber Development	TX	\$283,720	Chamber President & Ceo, P	\$23,937	\$23,174	2024
Tulsa Town Hall Endowment Inc	OK	\$283,132	Executive Dir.	\$61,350	\$63,695	2025
Bbb Of Central Arizona Foundation	AZ	\$282,163	Secretary	\$112,422	\$104,638	2024
The College For Behavioral Health Leadership	AZ	\$431,829	Executive Director	\$108,917	\$101,376	2024
Park Side 104 Housing Development Fund	NY	\$453,120	Vice President	\$4,935	\$4,205	2025
Gp Lens Institute	NE	\$454,646	President	\$50,000	\$53,584	2023
Sme Preservation Fund	TN	\$247,816	Secretary	\$24,000	\$24,415	2024
Chamber Of Commerce For Greater	PA	\$455,601	Treasurer, Ccgprf & Co, C	\$141,346	\$136,417	2024
Towerside Innovation District	MN	\$457,064	Executive Director	\$83,000	\$79,373	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 29 organizations. Compensation range \$1,312–\$177,513; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$351,447); for reference, expenses \$137,240 and assets \$4,502,961. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Gideon Lee, reported title " <i>COO/CHIEF OF STAFF</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	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	3 rd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	21 st

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 (Gideon Lee) 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 29 similarly situated organizations (Same NTEE sector (S11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,150 is reasonable (approximately the 3rd 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.