

Beacon Hill Merchants Association

Executive Director / CEO

EIN 450844084

WA · NTEE S20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **M Angela Castaneda, Executive Director / CEO** (\$82,682) against **every comparable organization** that fit the selection criteria — **268** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

Benchmarked executive: M Angela Castaneda — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

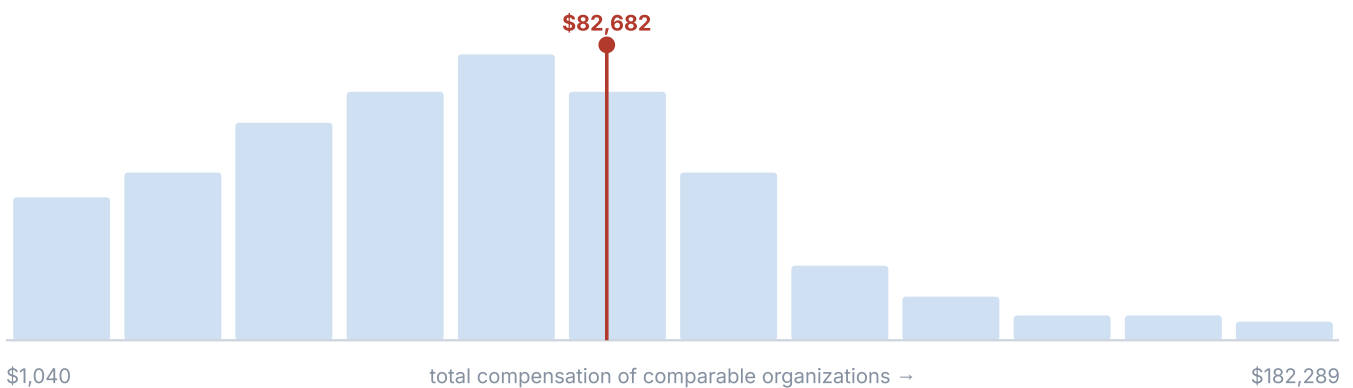
SECTOR Organizations sharing the subject's NTEE classification (S20).

BUDGET Total revenue between \$164,477 and \$368,233 — 0.67x to 1.50x the subject's \$245,489 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

268 organizations qualified on sector, size, and geography → **268** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,080	\$39,242	\$65,298	\$87,708	\$108,295	\$82,682
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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 WA 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
Flourish Beaver County	PA	\$245,476	Chief Executive Officer	\$132,624	\$143,485	2024
Chelsea Black Community	MA	\$245,592	President	\$40,460	\$39,444	2024
Next Level Leaders Inc	AL	\$246,248	Executive Di	\$57,200	\$69,021	2023
Hartford Next Inc	CT	\$243,686	Executive Dir.	\$8,865	\$9,018	2024
Ocean Parkway Community Development Corp	NY	\$247,942	Executive Director	\$12,151	\$11,912	2024
Hostel Detroit	MI	\$242,893	Director	\$68,470	\$76,673	2024
Ashland Senior Community Centerinc	WI	\$242,767	Executive Di	\$41,132	\$47,980	2023
Greater Bethel Community Development Corporation	NY	\$248,332	Executive Director	\$30,000	\$29,410	2024
Nogales Community Development Corp	AZ	\$242,518	Interim Exec Director	\$50,000	\$53,709	2023
Bolin Community Inc	CA	\$248,817	Secretary	\$21,868	\$20,486	2024
Fiesta Nky Inc	KY	\$248,893	President	\$75,000	\$87,418	2024
Citizens For Progress Inc	TX	\$242,066	Executive Director	\$80,379	\$89,806	2023
Central Community Association Inc	LA	\$242,015	President	\$2,934	\$3,505	2024
Workwell	CO	\$249,042	Board Member	\$106,525	\$114,089	2023
Keep Durham Beautiful Inc	NC	\$249,590	Executive Director	\$108,293	\$124,980	2023
Northville Community Chamber Of Commerce	MI	\$249,595	Executive Director	\$76,373	\$83,318	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Univercity Family Community Development Corporation	TN	\$250,000	Executive Director	\$30,000	\$34,211	2024
Pine Hill Indian Community Development Initiative	SC	\$250,000	Board Member	\$23,756	\$26,195	2025
Center For The Empowerment Of Families Inc	CA	\$240,965	Executive Director	\$16,450	\$15,866	2023
Bethel Community Transformation Center	MI	\$240,889	Executive Director	\$34,823	\$38,995	2024
Select Cobb Inc	GA	\$250,355	Executive Director	\$28,018	\$30,563	2024
Belle Haven Action	CA	\$240,543	President& D	\$29,162	\$28,126	2023
Grinding Stone Collective Inc	NY	\$240,267	Ceo And Board Vice President	\$91,800	\$89,995	2024
One Economy Financial Development Corp	IA	\$251,013	Executive Director	\$87,923	\$104,443	2024
Good Beginnings Inc	NH	\$239,827	Executive Di	\$48,620	\$48,705	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 268 organizations. Compensation range \$1,040–\$182,289; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$245,489); for reference, expenses \$387,522 and assets \$8,435. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	M Angela Castaneda, reported title " <i>DIRECTOR</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	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	70 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	65 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 (M Angela Castaneda) 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 268 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,682 is reasonable (approximately the 70th 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.