

Lot 2540 Incorporated

Executive Director / CEO

EIN 452387075
 NC · NTEE T30
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Martin Roberts, Executive Director / CEO** (\$67,287) against **every comparable organization** that fit the selection criteria — **225** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

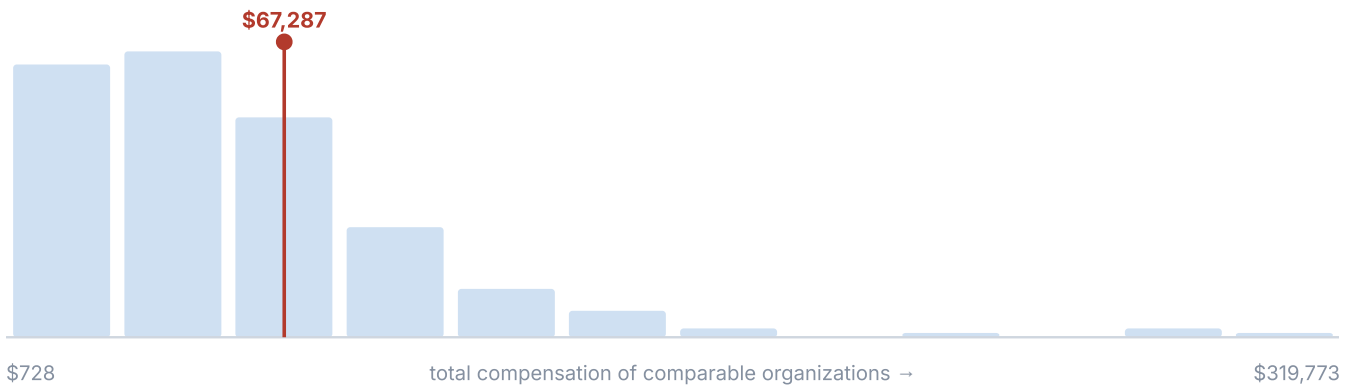
Benchmarked executive: Martin Roberts — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$253,560 and \$567,672 — 0.67x to 1.50x the subject's \$378,448 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

225 organizations qualified on sector, size, and geography → **225** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,543	\$23,678	\$47,439	\$76,231	\$107,579	\$67,287
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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 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
Hope Match	NC	\$379,888	Executive Director	\$56,271	\$53,248	2025
Hearts Of Gold Inc	NY	\$376,784	Ceo	\$179,430	\$152,416	2024
We Love Buford Highway Inc	GA	\$380,577	Executive Director	\$72,458	\$68,487	2024
Family Promise Of Clear Creek	TX	\$375,801	Executive Dir.	\$82,364	\$77,450	2024
Gsbcc Community Development Corp	AL	\$375,728	Executive Director	\$13,000	\$15,283	2021
Theater Collaborative Of South Jersey	NJ	\$375,641	Executive Director	\$18,027	\$15,130	2024
Endure Athletics Foundation Inc	TN	\$382,804	Executive Director	\$52,056	\$51,438	2024
Much Ministries Inc	GA	\$382,972	Executive Director - See S	\$103,360	\$100,581	2023
Dj Foundation Inc	SC	\$384,636	Secretary, Director	\$20,000	\$20,193	2023
House Of Help City Of Hope Inc	DC	\$385,223	Exec Director	\$67,820	\$55,945	2024
Family Arts Needlework Shop Inc	AZ	\$371,557	Director	\$62,402	\$54,961	2025
Georgia National Guard Family	GA	\$370,846	Treasurer	\$48,360	\$47,060	2023
Acorn Global Advance	SC	\$370,432	Secretary	\$79,800	\$80,571	2023
The Claddagh Fund Charities Inc	MA	\$387,075	Executive Di	\$39,000	\$33,918	2023
Cast Hope	CA	\$387,121	Officer	\$82,500	\$66,967	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Josephine County Foundation	OR	\$368,624	Treasurer & Ed	\$3,000	\$2,619	2024
Youth Business Alliance Inc	CA	\$366,781	Executive Dir.	\$102,092	\$82,871	2024
Michigan Statewide Independent Living Corporation	MI	\$390,744	Executive Director	\$107,505	\$104,310	2024
Hine Corporation	ME	\$365,989	President	\$69,000	\$64,949	2024
Wilkes County Community Partnership Inc	GA	\$391,762	Executive Director	\$41,483	\$39,210	2024
Http	DC	\$394,172	Executive Director	\$98,654	\$81,381	2024
Foundation For Community Empowerment	TX	\$360,485	Treasurer	\$31,000	\$29,151	2024
The Next Chapter Foundation Inc	CO	\$396,464	President	\$66,904	\$60,307	2024
Residential Properties Inc	MD	\$360,000	President	\$12,277	\$11,108	2023
Freedom From Hunger	DC	\$359,267	Sub. Officer/ceo Grameen Fndt Usa	\$3,321	\$2,820	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 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 **225** organizations. Compensation range \$728–\$319,773; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$378,448); for reference, expenses \$374,326 and assets \$173,124.

ROLE MATCH	Martin Roberts, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	51 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	67 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	47 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 (Martin Roberts) 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 225 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,287 is reasonable (approximately the 67th 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.