

Justice And Soul Foundation

Executive Director / CEO

EIN 452595615
 WA · NTEE B99
 FY ending 2023-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Sarah Fraser Brands, Executive Director / CEO** (\$35,000) against **every comparable organization** that fit the selection criteria — **426** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

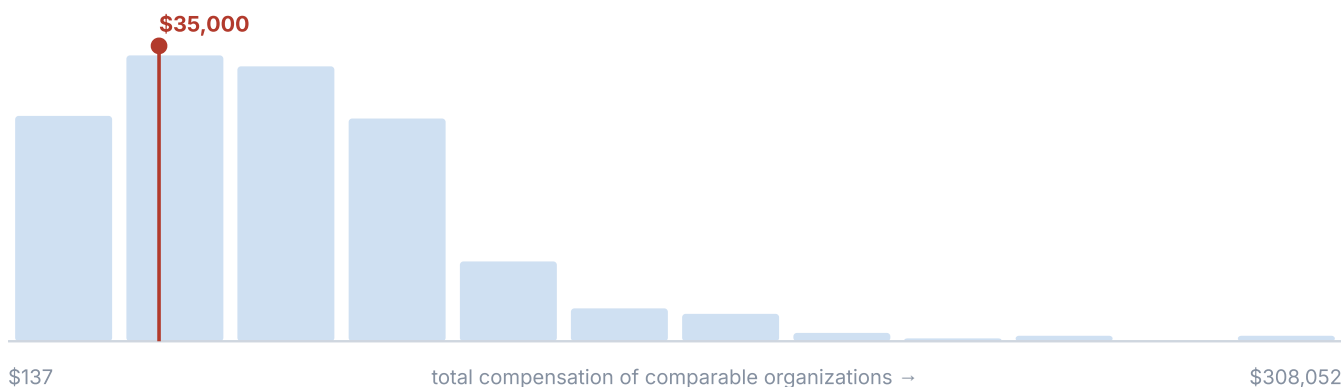
Benchmarked executive: Sarah Fraser Brands — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$199,987 and \$447,733 — 0.67x to 1.50x the subject's \$298,489 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

426 organizations qualified on sector, size, and geography → **426** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,982	\$34,339	\$57,448	\$83,488	\$113,833	\$35,000
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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 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
Capacity Catalyst	TX	\$298,161	Executive Director	\$40,625	\$45,390	2023
Harbaugh Coaching Academy Inc	MD	\$298,889	Secretary	\$25,717	\$26,084	2024
Lowcountry Maritime School	SC	\$299,340	Executive Director	\$64,414	\$71,025	2025
Westminster Afc Inc	CO	\$297,458	Executive Director	\$15,231	\$16,312	2023
Gods' Warriors Inc	GA	\$297,298	President	\$72,000	\$78,540	2024
Educare Central Maine	ME	\$296,987	Secretary/treasurer	\$29,486	\$32,032	2024
Equalai Charitable Foundation	DC	\$300,000	Director, President	\$16,788	\$15,982	2024
Project Diva	MN	\$300,416	Executive Director	\$80,495	\$84,066	2025
Harpwell Neck Fire & Rescue Inc	ME	\$296,538	Fire Chief	\$6,000	\$6,518	2024
Marshallese American Network For Interacting Together	OR	\$300,457	Executive Director/secretary	\$67,800	\$68,308	2024
262 Foundation Inc	MA	\$300,469	President	\$42,000	\$40,946	2024
C2e Incorporated	GA	\$300,619	Finance Dir	\$6,572	\$7,168	2024
Bad Girl Ventures Inc	KY	\$296,082	President & Ceo	\$109,199	\$127,279	2024
Game Meets Game Inc	MD	\$295,966	President & Ceo	\$58,253	\$59,085	2024
Eastern Educational Resource	OR	\$301,148	President	\$52,500	\$54,456	2023
National Association Of	DC	\$295,686	Executive Director	\$6,630	\$6,498	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pegasus Media Project	TX	\$301,363	Co-founder Exec Dir	\$55,978	\$59,183	2025
Impact Bay Area	CA	\$294,978	Executive Dir.	\$62,184	\$58,254	2024
Fletcher Park Baptist Youth Foundation Inc	WY	\$294,388	Director, Secretary	\$48,812	\$58,381	2023
Cincinnati Interfaith Workers Cente	OH	\$302,833	Executive Di	\$75,561	\$86,824	2024
Being Built Together	CA	\$302,850	President	\$65,695	\$61,543	2024
Red Salmon Arts	TX	\$293,557	Executive Dir.	\$62,700	\$68,044	2024
West Virginians For Affordable	WV	\$303,490	Executive Director	\$103,300	\$121,342	2024
Ulster Literacy Association Inc	NY	\$293,107	Executive Director	\$67,500	\$66,172	2024
Mapping Your Future	TX	\$293,043	Director	\$101,280	\$113,159	2023

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 **426** organizations. Compensation range \$137–\$308,052; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$298,489); for reference, expenses \$193,293 and assets \$307,590.

ROLE MATCH Sarah Fraser Brands, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 29 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 17 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	25 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	23 rd

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 (Sarah Fraser Brands) 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 10, 2026, comparing compensation against 426 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,000 is reasonable (approximately the 25th 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 10, 2026.