

Accion Opportunity Fund Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Michael Rapaport, Executive Director / CEO** (\$31,883) against **every comparable organization** that fit the selection criteria — **1512** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Michael Rapaport — reported title "PRESIDENT, COO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S03).
BUDGET	Total revenue between \$166,188 and \$372,064 — 0.67x to 1.50x the subject's \$248,043 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

1,512 organizations qualified on sector, size, and geography → **1,512** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,768	\$39,207	\$72,705	\$102,527	\$141,471	\$31,883
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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 CA 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
Ocean Parkway Community Development Corp	NY	\$247,942	Executive Director	\$12,151	\$12,716	2024
The 1477 Corporation Of Bergenfield	NJ	\$247,858	Secretary	\$4,500	\$4,533	2025
Sme Preservation Fund	TN	\$247,816	Secretary	\$24,000	\$29,215	2024
Greater Bethel Community Development Corporation	NY	\$248,332	Executive Director	\$30,000	\$31,394	2024
Natick Center Associates Inc	MA	\$247,738	Executive Di	\$21,875	\$22,765	2024
Northshore Business Council	LA	\$247,732	Executive Director (1/1 - 7/31)	\$34,335	\$43,784	2024
National Association Of Wine Retailers	CA	\$247,521	Executive Director	\$79,175	\$79,175	2024
Barnesville Chamber Of Commerce	OH	\$248,591	Director	\$35,318	\$43,320	2024
Altoona Area Chamber Of Commerce	IA	\$247,484	Executive Vp	\$68,315	\$89,184	2023
Medical Staff Of Doctors Medical Center	CA	\$247,482	Chief Of Staff	\$48,000	\$49,418	2023
Metrowest Nonprofit Network Inc	MA	\$248,673	Executive Director (Effective July)	\$35,313	\$37,834	2023
Aransas County Partnership Edc	TX	\$247,377	President	\$126,000	\$145,963	2024
Bolinas Community Inc	CA	\$248,817	Secretary	\$21,868	\$21,868	2024
New Impact	WA	\$247,260	Senior Product Manager	\$140,400	\$145,571	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northeastern Economic Development Company Of Pa	PA	\$247,257	President And Executive Direc	\$50,000	\$59,449	2023
Pregnancy Outreach Clinic Of	MT	\$248,866	Executive Di	\$36,806	\$45,946	2024
Retail Grocers Association Of	KS	\$248,888	President/ceo	\$35,751	\$44,728	2024
Ministry Of Zoey's Place	TX	\$248,890	President	\$11,520	\$13,345	2024
Fiesta Nky Inc	KY	\$248,893	President	\$75,000	\$93,315	2024
Community Alliance For Jewish-affiliated Cemeteries Inc	NY	\$249,041	Ceo	\$141,282	\$147,847	2024
Workwell	CO	\$249,042	Board Member	\$106,525	\$121,785	2023
City Of Kingston Local Development	NY	\$249,090	Executive Director	\$17,348	\$18,154	2024
Mentor Discover Inspire Inc	CA	\$246,941	Program Development Director	\$24,000	\$24,709	2023
Northern Cincinnati Chamber Of Commerce	OH	\$249,242	Former Chamber President	\$72,500	\$91,553	2023
Economic Collaborative Of N Arizona	AZ	\$246,722	President & Ceo	\$107,635	\$116,789	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	1512 organizations. Compensation range \$1–\$777,874; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$248,043); for reference, expenses \$677,415 and assets \$4,468,032. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Michael Rapaport, reported title " <i>PRESIDENT, COO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	200 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	46 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	21 st
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	94 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 (Michael Rapaport) 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 1512 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$31,883 is reasonable (approximately the 21st 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.