

Mandela Ii Housing Development

Executive Director / CEO

EIN 454214739
 NY · NTEE B19
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Robin P Baez, Executive Director / CEO** (\$4,935) against **every comparable organization** that fit the selection criteria — **59** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

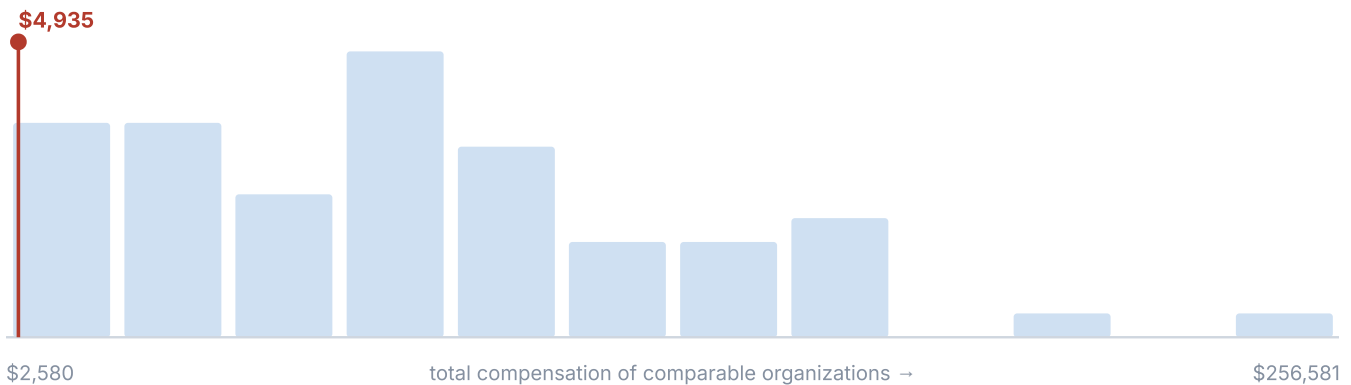
Benchmarked executive: Robin P Baez — reported title "Vice President", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B19).
BUDGET	Total revenue between \$333,470 and \$746,575 — 0.67x to 1.50x the subject's \$497,717 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B19), nationwide + budget 0.67–1.5x revenue.

59 organizations qualified on sector, size, and geography → **59** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,705	\$40,683	\$76,466	\$107,890	\$153,583	\$4,935
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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 NY 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
Harvard Dedicated Energy Limited	MA	\$495,351	Vice President And Treasurer	\$69,721	\$73,271	2023
First Literacy Inc	MA	\$490,804	Executive Director	\$150,000	\$157,638	2023
Mathkind Global Inc	NC	\$490,407	Executive Director	\$120,850	\$146,034	2023
Kansas Educational Technology	KS	\$486,444	Consortium D	\$109,162	\$133,962	2024
Rcs Building Corporation	CO	\$477,851	President	\$2,453	\$2,672	2024
Florida Emergency Medicine Teaching Alliance Inc	TX	\$474,929	President	\$60,000	\$68,178	2024
Aaron Academy	TN	\$473,804	Principal	\$80,184	\$95,742	2024
Virtual Properties	MN	\$521,635	Secretary	\$113,122	\$130,722	2023
Allentown School District Foundation	PA	\$524,154	Executive Director	\$57,288	\$64,895	2024
Missouri Council Of Administrators	MO	\$525,276	Executive Di	\$56,429	\$69,897	2023
The Village Method	CA	\$527,776	Executive Dir.	\$89,143	\$90,021	2023
Brooklyn Book Festival Inc	NY	\$534,571	Vice President	\$75,000	\$79,258	2023
Resources For Indian Student Education	CA	\$535,363	Executive Director	\$74,500	\$73,075	2024
Florida Charter School Alliance Inc	FL	\$459,055	Executive Director	\$109,366	\$120,153	2023
Mcnyc Bronx Inc	NY	\$540,285	President	\$15,038	\$15,436	2024
Sun Scholars Inc	CT	\$450,377	Executive Director	\$73,886	\$81,018	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cal Poly Humboldt Real Estate Holdings	CA	\$448,190	President, Secretary	\$112,869	\$110,710	2024
Cuny Graduate School Auxiliary	NY	\$547,987	Member	\$55,971	\$59,149	2023
New York Coalition For Healthy School	NY	\$440,629	Executive Director	\$94,987	\$97,500	2024
Southwestern Ohio Instructional	OH	\$440,077	President & Ceo	\$20,050	\$24,122	2024
Bio-link Depot Inc	CA	\$556,805	Executive Director	\$82,500	\$80,923	2024
Beex Foundation	OH	\$558,067	Program Director	\$36,000	\$43,313	2024
The 4c Foundation Inc	GA	\$562,173	Ceo/the 4c A	\$36,006	\$40,065	2025
Wings Homeschool Group	MN	\$565,438	President	\$93,609	\$105,070	2024
Wisconsin Automotive And Truck Education	WI	\$429,207	Executive Director	\$63,858	\$77,994	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2025 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 NY 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 59 organizations. Compensation range \$2,580–\$256,581; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$497,717); for reference, expenses \$860,926 and assets \$2,736,252. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Robin P Baez, reported title "*Vice President*", 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	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	7 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	66 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 (Robin P Baez) 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 59 similarly situated organizations (Same NTEE sector (B19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,935 is reasonable (approximately the 7th 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.