

Chess & Community Inc

Executive Director / CEO

EIN 461104552

GA · NTEE B90

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lemuel Laroche, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **442** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$212,163 and \$474,993 — 0.67x to 1.50x the subject's \$316,662 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

442 organizations qualified on sector, size, and geography → **442** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,712	\$32,599	\$55,309	\$76,405	\$104,176	\$30,000
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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 GA 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
Abukloi Foundation	VA	\$317,014	Vice President	\$37,500	\$36,010	2023
National Character Education Foundation	PA	\$315,250	Executive Dir.	\$48,300	\$46,529	2024
Blockchain Acceleration Foundation	CA	\$318,194	Head Of Operations	\$53,162	\$44,345	2024
School Discovery Network	TX	\$318,228	Executive Dir.	\$69,263	\$66,930	2024
Rp Afterschool Program Inc	NJ	\$318,599	President	\$65,000	\$56,062	2024
Redapple Learning Campus	NC	\$318,876	President	\$94,000	\$93,826	2024
Bookwallah Organization	IL	\$314,445	President	\$107,640	\$105,246	2023
Better Learning Inc	FL	\$314,284	Executive Director	\$92,350	\$83,807	2024
Accelerated College Experiences Inc	MA	\$319,060	President/ceo	\$99,000	\$85,940	2024
Patterson School Foundation Inc	NC	\$313,863	Ex Officio Director	\$53,842	\$55,330	2023
Center For Student Legal Services	OH	\$313,771	Exec. Secret	\$49,669	\$50,819	2024
Leap Of Faith Learning	AZ	\$313,677	Executive Direc	\$49,327	\$47,180	2023
Silver Canady Charitable Collective Inc	MD	\$313,446	Founder And Executive Director	\$74,300	\$67,102	2024
Class Education Inc	IN	\$320,120	Executive Director	\$80,000	\$81,498	2024
The Academy Of Senior Health	OH	\$312,870	Ceo	\$176,200	\$185,605	2023
Asset Builders Of America Inc	WI	\$312,794	Executive Director	\$115,528	\$116,553	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Inspired Communités Foundation	AR	\$320,632	President	\$11,225	\$12,189	2024
Communities In Schools Of	NC	\$312,584	Executive Di	\$68,981	\$67,079	2025
Kura Labs Inc	NY	\$321,500	Founder & Ce	\$254,167	\$221,866	2024
The Appalachian Reading Center Inc	WV	\$322,410	Executive Director	\$70,414	\$73,649	2024
Islands' Oil Spill Association	WA	\$322,423	Vice Preside	\$4,130	\$3,677	2023
People Prosper International Inc	TX	\$310,694	President	\$112,926	\$112,345	2023
Co-alas	CO	\$322,886	Executive Dir.	\$58,122	\$53,837	2024
Project Write Now Inc	NJ	\$323,227	Executive Di	\$46,490	\$40,097	2024
Empower4lifemd Inc	MD	\$323,313	President Executive Dir	\$13,301	\$12,012	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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	442 organizations. Compensation range \$10–\$434,217; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$316,662); for reference, expenses \$280,349 and assets \$72,148.
ROLE MATCH	Lemuel Laroche, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 12 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	23 rd
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	20 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 (Lemuel Laroche) 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 442 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 23rd 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.