

Upaya Organization For

Executive Director / CEO

This analysis benchmarks the total compensation of **Melissa Moore, Executive Director / CEO** (\$30,950) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

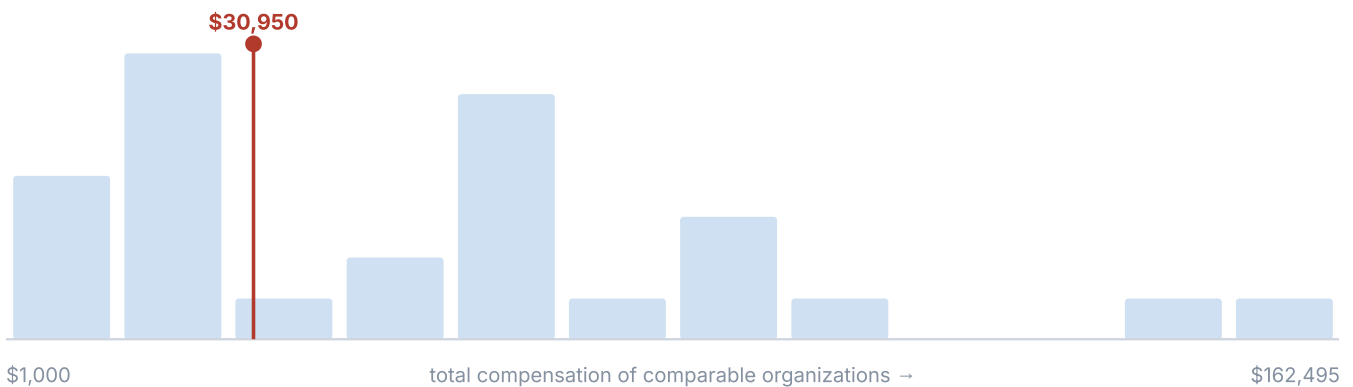
Benchmarked executive: Melissa Moore — reported title “DIRECTOR/PRE”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (V23).
BUDGET	Total revenue between \$104,471 and \$233,890 — 0.67x to 1.50x the subject's \$155,927 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (V), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,489	\$19,449	\$48,726	\$68,951	\$98,082	\$30,950
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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 CO 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
American Federation Of Astrologers Inc	AZ	\$163,230	Executive Secretary	\$48,582	\$48,726	2024
Institute For Patent Studies Inc	NY	\$148,207	President	\$109,967	\$103,631	2024
Atlantean Gardens	CA	\$169,120	President	\$21,000	\$18,911	2024
The Lincoln Institute Of Public	PA	\$172,988	Chairman	\$82,900	\$86,216	2024
Functional Behavior Interventions	VA	\$137,082	Executive Di	\$63,086	\$65,400	2023
The Beautywell Project	MN	\$131,188	Executive Director	\$85,134	\$90,321	2023
Texas Council For The Social Studies	TX	\$184,601	Director Of Publications	\$4,500	\$4,833	2023
Cg Jung Study Center	CA	\$186,683	President	\$21,800	\$19,632	2024
Association For Safe International Road	MD	\$189,415	Executive Director	\$24,240	\$23,025	2025
Foundation Of The Energy Law Journal	DC	\$122,322	Chief Executive Officer	\$20,492	\$18,754	2024
Goodwill Industries Big Bend Foundation	FL	\$192,038	Ceo	\$21,793	\$21,351	2024
Peace Creations	CA	\$193,417	Executive Director	\$78,200	\$72,502	2023
Institute For Southern Studies Inc	NC	\$112,670	Executive Dir.	\$146,471	\$162,495	2023
St Francis Springs Columbarium And Memorial Garden Inc	NC	\$112,560	Executive Director	\$89,904	\$94,382	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Law And Civics Reading And Writing Institute	IL	\$200,000	President/admin Dir	\$17,533	\$19,266	2022
Virginia Civics Education Inc	VA	\$200,542	Co-executive Director	\$45,000	\$46,651	2023
Community Alliance For Global Justice	WA	\$201,882	Executive Director	\$62,610	\$60,185	2023
Police Data Accessibility Project Inc	PA	\$104,978	Executive Director	\$60,000	\$62,400	2024
Society For The Advancement Of	MI	\$104,951	Secretary-tr	\$12,081	\$13,389	2023
The National Institute For Play	CA	\$210,919	Officer	\$30,000	\$27,016	2024
Jeannette Rankin Peace Resource Ctr	MT	\$213,886	Executive Di	\$51,044	\$59,077	2023
Paramount Health Data Project Inc	IN	\$222,000	Ceo, Vice Chair	\$131,400	\$148,780	2023
Senior Resources Of Freeborn County	MN	\$224,325	Ex. Director	\$54,704	\$58,037	2023
Mcdevitt Research Initiatives Inc	NC	\$225,758	Director	\$26,625	\$27,951	2025
Seminar On The Acquisition Of Latin	NY	\$227,045	Co-exec Dire	\$9,167	\$8,639	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	27 organizations. Compensation range \$1,000–\$162,495; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$155,927); for reference, expenses \$186,881 and assets \$70,613.
ROLE MATCH	Melissa Moore, reported title "DIRECTOR/PRE", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	44 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	33 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 (Melissa Moore) 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 27 similarly situated organizations (Same NTEE major group (V), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,950 is reasonable (approximately the 44th 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.