

Vpoids Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Stephan Forpeano, Executive Director / CEO** (\$120,000) against **every comparable organization** that fit the selection criteria — **78** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Stephan Forpeano — reported title "MEMBER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

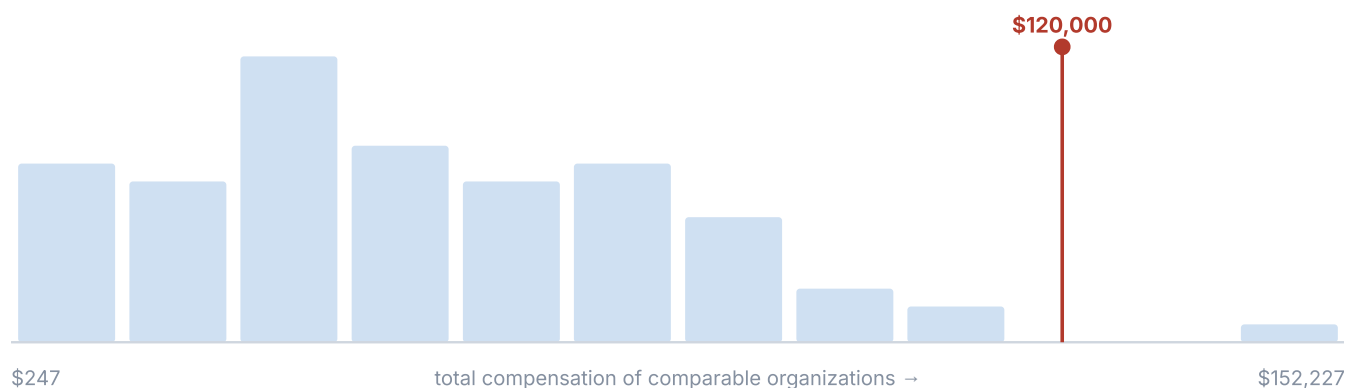
SECTOR Organizations sharing the subject's NTEE classification (F20).

BUDGET Total revenue between \$128,422 and \$287,512 — 0.67x to 1.50x the subject's \$191,675 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (F20), nationwide + budget 0.67–1.5x revenue.

78 organizations qualified on sector, size, and geography → **78** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,457

\$25,793

\$44,452

\$66,416

\$81,395

\$120,000



● 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
Lazarus Life Ministries	OH	\$191,369	President	\$37,094	\$46,843	2023
Greater Milwaukee Central Office Inc	WI	\$191,044	Executive Director	\$71,806	\$86,846	2024
Journey House Foundation Inc	VA	\$190,969	Exec. Director/president	\$44,758	\$50,047	2024
Dothan Houston County Substance Abuse	AL	\$193,222	Executive Director	\$55,428	\$69,347	2024
Teen Challenge Of Baltimore Inc	MD	\$194,438	Executive Dir.	\$21,500	\$23,278	2024
Rzp Foundation Inc	OH	\$195,108	Former Ed	\$42,500	\$52,130	2024
Helping Kids To Recover Inc	CA	\$195,142	Ceo	\$10,000	\$10,295	2023
Hope For Appalachia Incorporated	WV	\$197,241	Director Of Development	\$26,980	\$33,830	2024
Epperson Ministries Inc	TN	\$197,840	President	\$11,500	\$14,413	2023
Tennessee Jail Chemical	TN	\$185,436	President	\$6,750	\$8,217	2024
T Whitehead Recovery Center	OH	\$179,273	Director	\$21,000	\$25,758	2024
Outsiders Anonymous	TX	\$204,614	Program Director	\$30,000	\$35,779	2023
Concho Valley Turning Point	TX	\$177,344	Executive Director	\$45,000	\$53,669	2023
Substance Abuse Coalition Of	FL	\$174,512	Ceo	\$100,000	\$108,792	2024
Hanani House	MO	\$209,092	Director Of	\$21,112	\$25,896	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Addiction Recovery Institute	NC	\$211,585	President	\$24,000	\$29,567	2023
Dallas Intergroup Association	TX	\$171,502	Office Manager	\$57,758	\$66,909	2024
Lifeboat Addiction Recovery Services	MI	\$212,025	Executive Director	\$9,700	\$11,595	2024
Life Houses Inc	MT	\$168,595	Executive Dir.	\$21,055	\$26,284	2024
Impactful Changes Inc	MD	\$214,869	Ceo	\$25,000	\$27,067	2024
Life Change Centers	TX	\$215,002	President	\$15,461	\$17,911	2024
Gateway House Inc	OH	\$215,484	Executive Director (From 6/22)	\$63,312	\$79,951	2023
North Fayette Valley Community	IA	\$166,740	Mentor Coord	\$11,036	\$14,407	2023
Beech Grove Comprehensive Drug-free	IN	\$164,073	Executive Di	\$50,394	\$61,544	2024
A Place Of Comfort Inc	CA	\$220,156	Executive Dir.	\$75,500	\$77,730	2023

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 78 organizations. Compensation range \$247–\$152,227; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$191,675); for reference, expenses \$203,124 and assets \$5,307.

ROLE MATCH	Stephan Forpeano, reported title " <i>MEMBER</i> ", 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	3 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	99 th
Total compensation (D + F), as reported (no adjustments)	99 th
Reportable pay only (column D), adjusted	99 th
All sources (D + E + F), adjusted	97 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 (Stephan Forpeano) 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 78 similarly situated organizations (Same NTEE sector (F20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$120,000 is reasonable (approximately the 99th 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.