

# Atlantean Gardens

Executive Director / CEO

EIN 465098741  
 CA · NTEE V21  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Robert Sepehr, Executive Director / CEO** (\$21,000) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 21<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

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

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (V21).

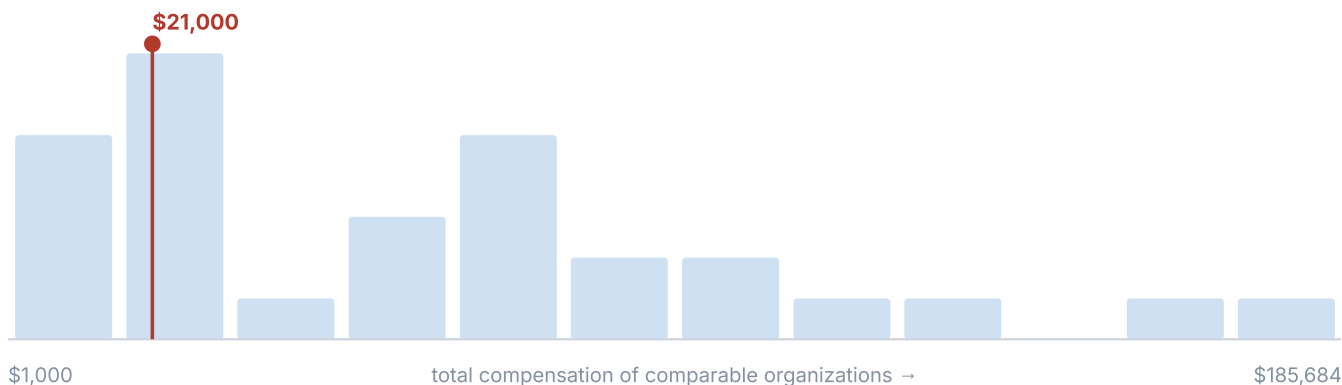
**BUDGET** Total revenue between \$113,310 and \$253,680 — 0.67x to 1.50x the subject's \$169,120 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (V), nationwide + budget 0.67–1.5x revenue.

**29** organizations qualified on sector, size, and geography

→ **29** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,748	\$21,800	\$51,804	\$80,510	\$116,999	\$21,000
---------	----------	----------	----------	-----------	----------



## ■ 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
<a href="#">The Lincoln Institute Of Public</a>	PA	\$172,988	Chairman	\$82,900	<b>\$95,739</b>	2024
<a href="#">American Federation Of Astrologers Inc</a>	AZ	\$163,230	Executive Secretary	\$48,582	<b>\$54,108</b>	2024
<a href="#">Upaya Organization For</a>	CO	\$155,927	Director/pre	\$30,950	<b>\$34,369</b>	2024
<a href="#">Texas Council For The Social Studies</a>	TX	\$184,601	Director Of Publications	\$4,500	<b>\$5,367</b>	2023
<a href="#">Cg Jung Study Center</a>	CA	\$186,683	President	\$21,800	<b>\$21,800</b>	2024
<a href="#">Association For Safe International Road</a>	MD	\$189,415	Executive Director	\$24,240	<b>\$25,568</b>	2025
<a href="#">Institute For Patent Studies Inc</a>	NY	\$148,207	President	\$109,967	<b>\$115,077</b>	2024
<a href="#">Goodwill Industries Big Bend Foundation</a>	FL	\$192,038	Ceo	\$21,793	<b>\$23,709</b>	2024
<a href="#">Peace Creations</a>	CA	\$193,417	Executive Director	\$78,200	<b>\$80,510</b>	2023
<a href="#">Law And Civics Reading And Writing Institute</a>	IL	\$200,000	President/admin Dir	\$17,533	<b>\$21,394</b>	2022
<a href="#">Virginia Civics Education Inc</a>	VA	\$200,542	Co-executive Director	\$45,000	<b>\$51,804</b>	2023
<a href="#">Functional Behavior Interventions</a>	VA	\$137,082	Executive Di	\$63,086	<b>\$72,624</b>	2023
<a href="#">Community Alliance For Global Justice</a>	WA	\$201,882	Executive Director	\$62,610	<b>\$66,833</b>	2023
<a href="#">The Beautywell Project</a>	MN	\$131,188	Executive Director	\$85,134	<b>\$100,298</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The National Institute For Play</a>	CA	\$210,919	Officer	\$30,000	<b>\$30,000</b>	2024
<a href="#">Jeannette Rankin Peace Resource Ctr</a>	MT	\$213,886	Executive Di	\$51,044	<b>\$65,603</b>	2023
<a href="#">Foundation Of The Energy Law Journal</a>	DC	\$122,322	Chief Executive Officer	\$20,492	<b>\$20,825</b>	2024
<a href="#">Paramount Health Data Project Inc</a>	IN	\$222,000	Ceo, Vice Chair	\$131,400	<b>\$165,213</b>	2023
<a href="#">Senior Resources Of Freeborn County</a>	MN	\$224,325	Ex. Director	\$54,704	<b>\$64,447</b>	2023
<a href="#">Mcdevitt Research Initiatives Inc</a>	NC	\$225,758	Director	\$26,625	<b>\$31,039</b>	2025
<a href="#">Seminar On The Acquisition Of Latin</a>	NY	\$227,045	Co-exec Dire	\$9,167	<b>\$9,593</b>	2024
<a href="#">New Jersey Center For Civic And</a>	NJ	\$228,972	President	\$68,167	<b>\$70,483</b>	2024
<a href="#">Society For Neuroeconomics</a>		\$232,120	Director	\$1,000	<b>\$1,000</b>	2024
<a href="#">Georgia Council For Social Sciences</a>	GA	\$234,171	Executive Director	\$12,000	<b>\$13,973</b>	2024
<a href="#">Massachusetts Institute For</a>	MA	\$234,189	Director Of Admin & Commun	\$84,000	<b>\$87,416</b>	2024

**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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

---

PEER COUNT	29 organizations. Compensation range \$1,000–\$185,684; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$169,120); for reference, expenses \$61,779 and assets \$469,617. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Robert Sepehr, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	21 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	24 <sup>th</sup>
Reportable pay only (column D), adjusted	24 <sup>th</sup>
All sources (D + E + F), adjusted	17 <sup>th</sup>

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 (Robert Sepehr) 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 29 similarly situated organizations (Same NTEE major group (V), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$21,000 is reasonable (approximately the 21<sup>st</sup> 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.