

The Loukoumi Make A Difference Foundation Inc

Executive Director / CEO

EIN 465599131

NY · NTEE O12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicholas Katsoris, Executive Director / CEO** (\$133,846) against **every comparable organization** that fit the selection criteria — **931** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

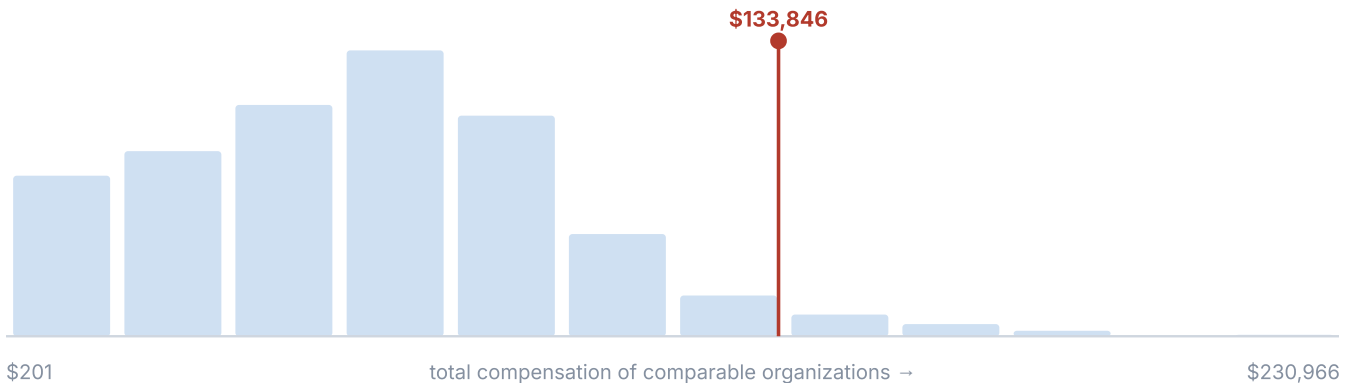
Benchmarked executive: Nicholas Katsoris — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

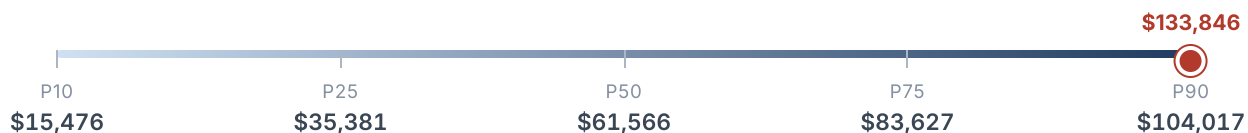
SECTOR	Organizations sharing the subject's NTEE classification (O12).
BUDGET	Total revenue between \$223,599 and \$500,595 — 0.67x to 1.50x the subject's \$333,730 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

931 organizations qualified on sector, size, and geography → **931** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,476 10TH	\$35,381 25TH	\$61,566 MEDIAN	\$83,627 75TH	\$104,017 90TH	\$133,846 THIS ORG · 97TH
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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
Youth Opportunities Development	PA	\$333,633	Executive Dir.	\$60,000	\$68,171	2023
Afterschool America	TX	\$334,107	Executive Di	\$82,880	\$94,458	2023
Bj's Heart Inc	TN	\$334,460	Executive Director	\$36,961	\$42,995	2024
Pelham Together Inc	NY	\$334,542	Executive Dir.	\$100,000	\$100,000	2024
Spot 31	OK	\$334,704	Executive Director	\$53,088	\$66,602	2023
Clergy Community Children Youth Coalition	WA	\$332,750	Executive Director	\$105,652	\$107,771	2023
Dreamcatcher Initiative Inc	MA	\$332,636	President/chair	\$84,316	\$83,848	2024
World Soccer Organization Inc	NY	\$334,856	Director	\$21,000	\$21,000	2024
Baya Corporation	IN	\$334,879	Executive Director	\$50,442	\$60,606	2023
Transformation Life Center	TN	\$332,341	Founder/ceo	\$55,000	\$65,869	2023
Kids In Focus	AZ	\$335,244	Interim Executive Director	\$64,552	\$68,702	2024
Next Generation Academy-salisbury	NC	\$335,315	Excutive Director	\$53,237	\$60,875	2024
Itasca Youth For Christ	MN	\$335,375	Executive Director	\$79,022	\$84,183	2025
Box United	IL	\$335,411	Executive Dir.	\$86,769	\$97,190	2023
Brausa United Futebol Club Inc	MD	\$335,435	President	\$77,000	\$79,665	2024
Gurls Talk Inc	NY	\$335,567	Executive Director	\$125,000	\$128,692	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alma Domestic Violence Foundation Inc	GA	\$331,859	Founder Ceo	\$100,000	\$119,256	2022
Eg Ministries Inc	PA	\$335,676	Corporate President	\$49,108	\$54,195	2024
Fostering Youth Independence	CA	\$335,766	Treasurer	\$62,000	\$60,997	2023
Pathways Core Training Inc	TX	\$335,776	Executive Director	\$87,130	\$99,302	2023
East-west Cultural And Educationalcenter Inc	MD	\$336,077	Director	\$23,560	\$25,096	2023
Hershey Jr Bears Inc	PA	\$331,336	Director Of Operations, Tr	\$25,240	\$27,855	2024
You Can Mentor Inc	TX	\$331,294	Executive Dir.	\$157,000	\$173,798	2024
Black Men Achieve Of Greater Rochester Inc	NY	\$336,288	Ceo & Program Leader	\$41,225	\$42,443	2023
Gentlemens Quest Of Tampa Inc	FL	\$336,307	Executive Director	\$40,608	\$43,463	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 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 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 931 organizations. Compensation range \$201–\$230,966; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$333,730); for reference, expenses \$369,548 and assets \$177,216.

ROLE MATCH	Nicholas Katsoris, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	40 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	97 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	93 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 (Nicholas Katsoris) 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 931 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$133,846 is reasonable (approximately the 97th 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.