

This analysis benchmarks the total compensation of **Melissa D Guevara Lopez, Executive Director / CEO** (\$2,390) against **every comparable organization** that fit the selection criteria — **396** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

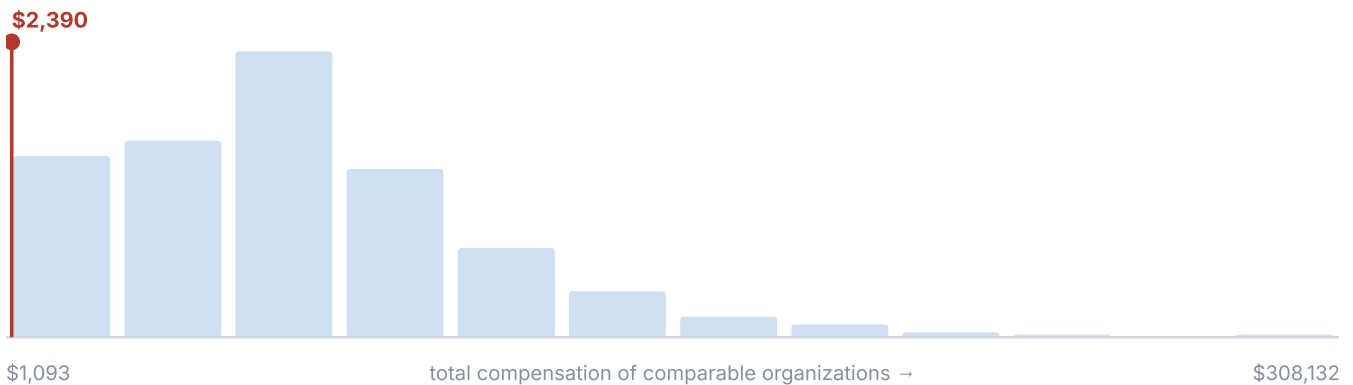
Benchmarked executive: Melissa D Guevara Lopez — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

● **How comparable organizations were selected**

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (R12). |
| BUDGET | Total revenue between \$211,011 and \$472,413 — 0.67x to 1.50x the subject's \$314,942 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE major group (R), nationwide + budget 0.67–1.5x revenue. |

396 organizations qualified on sector, size, and geography → **396** within the band form the benchmarked peer set.

● **Distribution of comparable compensation**



| | | | | | |
|----------|----------|----------|----------|-----------|----------------|
| \$17,650 | \$37,458 | \$65,310 | \$89,863 | \$124,085 | \$2,390 |
|----------|----------|----------|----------|-----------|----------------|



■ 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 NC 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 |
|--|-------|-----------|--------------------|-----------------|------------------|------|
| Take Back The Court Action Fund | CA | \$315,887 | President | \$22,945 | \$19,175 | 2024 |
| The Witness Institute | MD | \$316,052 | Executive Director | \$192,859 | \$174,500 | 2024 |
| Sgm Alliance Inc | FL | \$316,936 | Treasurer | \$4,940 | \$4,624 | 2023 |
| The Future Of Freedom Foundation | VA | \$312,822 | President | \$79,847 | \$74,614 | 2024 |
| Survivor Justice Action Inc | TX | \$317,100 | Ceo/secretary | \$46,354 | \$44,876 | 2024 |
| Project 68 Inc | FL | \$312,500 | Executive Dir. | \$37,650 | \$34,231 | 2024 |
| We The Patriots Usa Inc | ID | \$311,241 | President | \$150,000 | \$154,431 | 2024 |
| Based Politics Inc | GA | \$318,646 | Ceo | \$75,540 | \$75,680 | 2023 |
| Progressive Multiplier Action Fund | DC | \$319,217 | Executive Director | \$27,995 | \$23,776 | 2024 |
| Institute For Liberatory Innovation | VT | \$319,858 | Executive Dir. | \$38,462 | \$37,467 | 2024 |
| Grove Action Fund | CA | \$309,945 | Managing Director | \$368,711 | \$308,132 | 2024 |
| Equality Nc | NC | \$320,180 | Executive Director | \$16,202 | \$16,202 | 2024 |
| Verily Magazine Inc | OH | \$309,680 | Executive Director | \$100,000 | \$102,505 | 2024 |
| Young Americans Against Socialism | CA | \$309,201 | Vice President | \$46,418 | \$38,792 | 2024 |
| Richmonders Involved To Strengthen Our Communities | VA | \$320,782 | Lead Organizer | \$80,000 | \$76,965 | 2023 |
| Rockdale Casa Inc | GA | \$320,892 | Director | \$57,000 | \$54,038 | 2025 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|--------------------|-----------------|------------------|------|
| Boston Lesbigay Urban Foundation | MA | \$321,060 | President | \$101,580 | \$88,343 | 2024 |
| First Choice Pregnancy Resource Center | WI | \$307,962 | Executive Director | \$38,289 | \$39,843 | 2023 |
| Ceasefire Pennsylvania | PA | \$322,328 | Executive Di | \$11,954 | \$11,878 | 2023 |
| Michigan Federation For | MI | \$322,482 | Pres. / Exec | \$18,000 | \$18,512 | 2023 |
| Arab Film And Media Institute | CA | \$307,253 | Executive Director | \$50,000 | \$41,785 | 2024 |
| Court Appointed Special Advocate | MD | \$307,143 | Executive Direc | \$73,410 | \$68,384 | 2023 |
| Access-life Inc | FL | \$323,085 | President | \$111,450 | \$101,328 | 2024 |
| Alaskans Take A Stand | AK | \$323,150 | President | \$15,000 | \$13,879 | 2024 |
| Beginnings Care For Life Center | MI | \$306,496 | Executive Director | \$47,433 | \$47,383 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 396 organizations. Compensation range \$1,093–\$308,132; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$314,942); for reference, expenses \$318,949 and assets \$28,864.

ROLE MATCH Melissa D Guevara Lopez, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

| | |
|-----------------|---|
| RELATED-ORG PAY | 46 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 15 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 | 1 st |
| Total compensation (D + F), as reported (no adjustments) | 1 st |
| Reportable pay only (column D), adjusted | 7 th |
| All sources (D + E + F), adjusted | 1 st |

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 D Guevara Lopez) 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 10, 2026, comparing compensation against 396 similarly situated organizations (Same NTEE major group (R), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,390 is reasonable (approximately the 1st 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 10, 2026.