

Swappow Plus Foundation

Executive Director / CEO

EIN 474282425

AZ · NTEE O50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Shapiro, Executive Director / CEO** (\$75,000) against **every comparable organization** that fit the selection criteria — **450** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

Benchmarked executive: Michael Shapiro — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

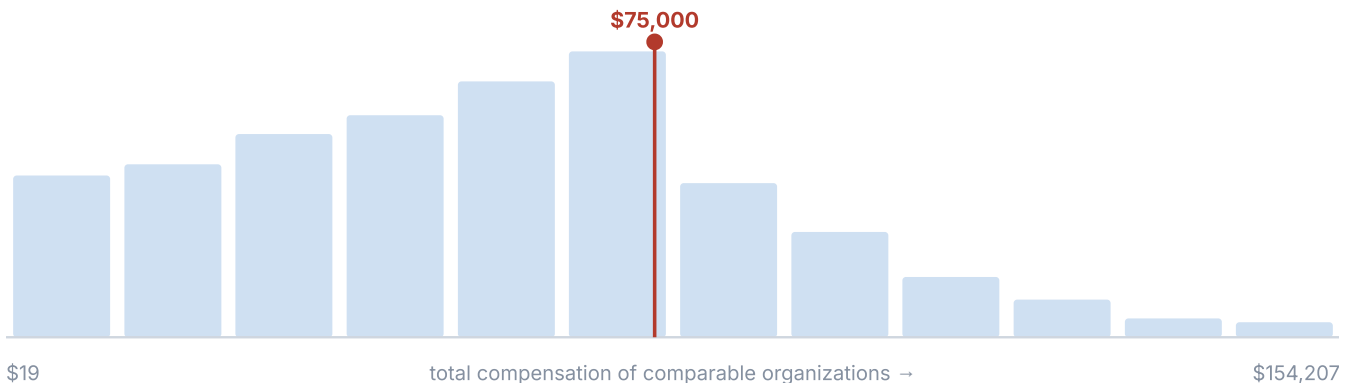
SECTOR Organizations sharing the subject's NTEE classification (O50).

BUDGET Total revenue between \$164,833 and \$369,030 — 0.67x to 1.50x the subject's \$246,020 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

450 organizations qualified on sector, size, and geography → **450** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,917	\$31,011	\$55,110	\$75,561	\$98,387	\$75,000
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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 AZ 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
Friends Of The Addison Youth Center	NY	\$245,993	Director	\$34,880	\$32,773	2024
Kings Academy Tyrone	PA	\$246,239	Secretary	\$7,000	\$7,258	2024
Building Utah Youth	UT	\$245,695	Fndtn Director	\$7,475	\$7,955	2024
Recess Cleveland	OH	\$246,370	Executive Director	\$10,200	\$13,003	2021
Student Movement Of Justice And Opportunity	CA	\$246,623	Executive Director	\$38,400	\$34,478	2024
The Julio A Martinez Memorial Fund	NY	\$244,889	President Acacia Network	\$73,959	\$71,544	2023
Working Parents Alliance Inc	NY	\$247,391	Executive Dir.	\$67,404	\$63,332	2024
Quincy House	MN	\$247,636	Executive Di	\$24,608	\$25,283	2024
The Advance Project	MD	\$244,362	President	\$102,336	\$99,482	2024
Lamplighter Academic And Mentoring Program Inc	FL	\$244,343	Exec Director	\$11,550	\$11,282	2024
Charlotte Gaymers Network Inc	NC	\$244,173	Executive Director	\$60,000	\$64,463	2024
Lisbon Bronco Athletic Boosters	ND	\$248,020	Vice President	\$7,200	\$8,459	2023
City Hearts Kids Say Yes To The	CA	\$243,926	Executive Di	\$101,250	\$90,909	2024
Imagine Me Ministries Inc	MD	\$243,844	Executive Director	\$104,315	\$101,406	2024
Open Door Abuse Awareness Prevention	PA	\$248,263	Executive Director	\$109,072	\$113,099	2024
Connect To Greatness Inc	FL	\$243,758	Executive Dir.	\$90,000	\$87,913	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Safety Place	LA	\$248,440	Executive Director	\$17,500	\$20,037	2024
Nature Rangers Wilderness Programs	CA	\$243,102	Executive Director	\$46,489	\$41,741	2024
Bent On Learning Inc	NY	\$242,934	Executive Dir.	\$147,300	\$142,490	2023
Be The Voice Inc	GA	\$242,700	Executive Director	\$46,000	\$46,853	2025
Girls On The Run Western Montana	MT	\$249,422	Council Dire	\$35,327	\$39,596	2024
Texas United Fc	TX	\$249,719	General Manager	\$55,059	\$66,291	2021
Southeast Nashville Homeschool	TN	\$249,740	Executive Director - Start 6/23	\$8,000	\$9,002	2023
Reality Check Inc	AR	\$249,786	Executive Director	\$79,248	\$92,624	2024
First Love Kids International Inc	GA	\$250,076	Director	\$30,000	\$31,365	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	450 organizations. Compensation range \$19–\$154,207; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$246,020); for reference, expenses \$126,646 and assets \$181,224. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Michael Shapiro, reported title <i>"EXECUTIVE DI"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	74 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	74 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 (Michael Shapiro) 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 450 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,000 is reasonable (approximately the 74th 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.