

# Rocks Build America Foundation

Executive Director / CEO

EIN 522107866  
 VA · NTEE U40  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Michele Stanley Evp Cao, Executive Director / CEO** (\$59,384) against **every comparable organization** that fit the selection criteria — **108** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59<sup>th</sup>** percentile of comparable organizations within the typical range

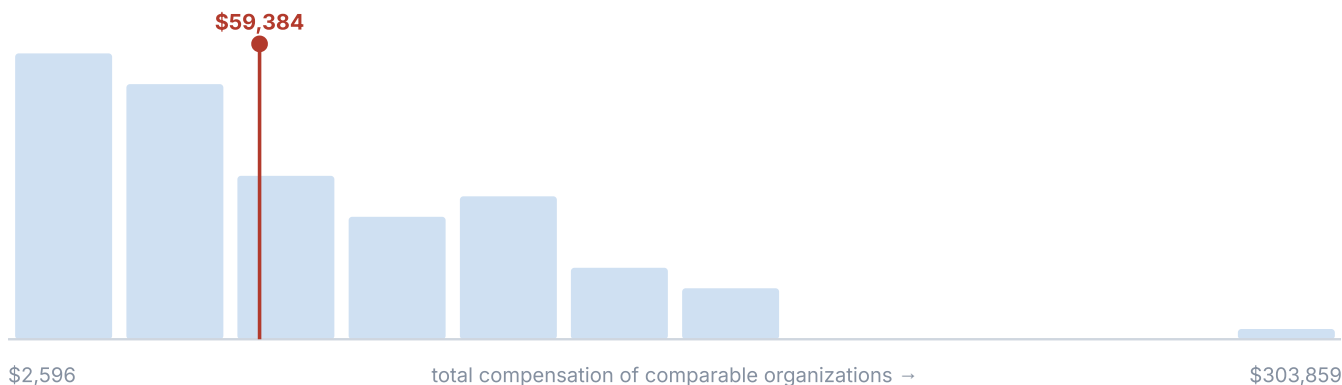
**Benchmarked executive:** Michele Stanley Evp Cao — reported title "INT. PRES. & CEO (FROM 10/2024)", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (U40).
BUDGET	Total revenue between \$170,346 and \$381,373 — 0.67x to 1.50x the subject's \$254,249 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (U), nationwide + budget 0.67–1.5x revenue.

**108** organizations qualified on sector, size, and geography → **108** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,248	\$26,539	\$53,439	\$102,693	\$132,321	<b>\$59,384</b>
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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 VA 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="#">Owner-operator Independent Drivers</a>	MO	\$254,002	Director Of Op.	\$103,395	<b>\$116,769</b>	2023
<a href="#">Assoc Of Computer Science Leagues Inc</a>	RI	\$253,725	Preszident	\$56,000	<b>\$54,180</b>	2025
<a href="#">Bluechip Ratings Inc</a>	DE	\$255,635	Director, Secretary And Treasurer	\$25,000	<b>\$26,101</b>	2023
<a href="#">The Soul Phone Foundation</a>	OH	\$251,286	President, Director	\$48,000	<b>\$54,209</b>	2023
<a href="#">Engineering Change Lab - Usa</a>	NE	\$251,213	President Executive Director	\$62,400	<b>\$71,563</b>	2023
<a href="#">Transparency Coalition Action Fund</a>	WA	\$250,168	Chair	\$30,000	<b>\$28,639</b>	2023
<a href="#">White Dwarf Research Corporation</a>	CO	\$258,403	Executive Director	\$157,711	<b>\$156,622</b>	2024
<a href="#">Cyberdrone Challenge</a>	MD	\$250,002	Treasurer	\$10,000	<b>\$9,683</b>	2024
<a href="#">Cultural Heritage Imaging</a>	CA	\$249,370	President	\$48,750	<b>\$43,598</b>	2024
<a href="#">Institute For Workforce Advancement</a>	NY	\$260,315	Director Of Finance	\$140,724	<b>\$131,700</b>	2024
<a href="#">The Micropaleontology Press</a>	NY	\$247,984	Exe. Editor	\$52,000	<b>\$48,665</b>	2024
<a href="#">Campersand Co</a>	NM	\$260,814	Executive Director	\$10,000	<b>\$11,139</b>	2024
<a href="#">Collaborative Earth Institute</a>	CA	\$261,533	Executive Dir.	\$23,500	<b>\$21,637</b>	2023
<a href="#">Us Technology Leadership Council</a>	VA	\$261,639	Director And Vp Of Operati	\$143,000	<b>\$143,000</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Other Internet Research Institute</a>	NY	\$261,816	President	\$25,346	<b>\$24,422</b>	2023
<a href="#">Bible Archeology Search And Exploration Foundation</a>	CO	\$263,551	President	\$20,183	<b>\$20,044</b>	2024
<a href="#">Climate Law And Policy Project Inc</a>	MD	\$266,745	President/chairman	\$182,273	<b>\$176,489</b>	2024
<a href="#">Mining And Minerals Education Foundation</a>	AZ	\$267,071	Exec Director	\$40,000	<b>\$38,815</b>	2025
<a href="#">Black Girls Do Engineer Corporation</a>	TX	\$267,106	Ceo	\$54,904	<b>\$56,881</b>	2024
<a href="#">Institute For Leadership In Capital Projects</a>	TX	\$267,428	Executive Director	\$56,905	<b>\$58,954</b>	2024
<a href="#">California Ocean Alliance</a>	CA	\$267,850	Rotating Member Finance Director	\$17,280	<b>\$15,454</b>	2024
<a href="#">Northern Research Technical Assistance Center</a>	CO	\$237,609	President	\$15,019	<b>\$15,356</b>	2023
<a href="#">The Plastic Ocean Project Inc</a>	NC	\$237,608	Executive Director	\$7,666	<b>\$8,204</b>	2024
<a href="#">Mississippi Engineering Society</a>	MS	\$237,479	Executive Director	\$48,126	<b>\$55,513</b>	2024
<a href="#">Nebraska Coalition For Life Saving Cures</a>	NE	\$272,121	Executive Director	\$99,000	<b>\$110,280</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	108 organizations. Compensation range \$2,596–\$303,859; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$254,249); for reference, expenses \$33,195 and assets \$324,294. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Michele Stanley Evp Cao, reported title " <i>INT. PRES. &amp; CEO (FROM 10/2024)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 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	59 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	60 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	98 <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 (Michele Stanley Evp Cao) 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 108 similarly situated organizations (Same NTEE major group (U), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$59,384 is reasonable (approximately the 59<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.