

The Lenoir Soup Kitchen Inc

Executive Director / CEO

EIN 561743480
 NC · NTEE K34Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Angel Moretz, Executive Director / CEO** (\$39,529) against **every comparable organization** that fit the selection criteria — **231** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

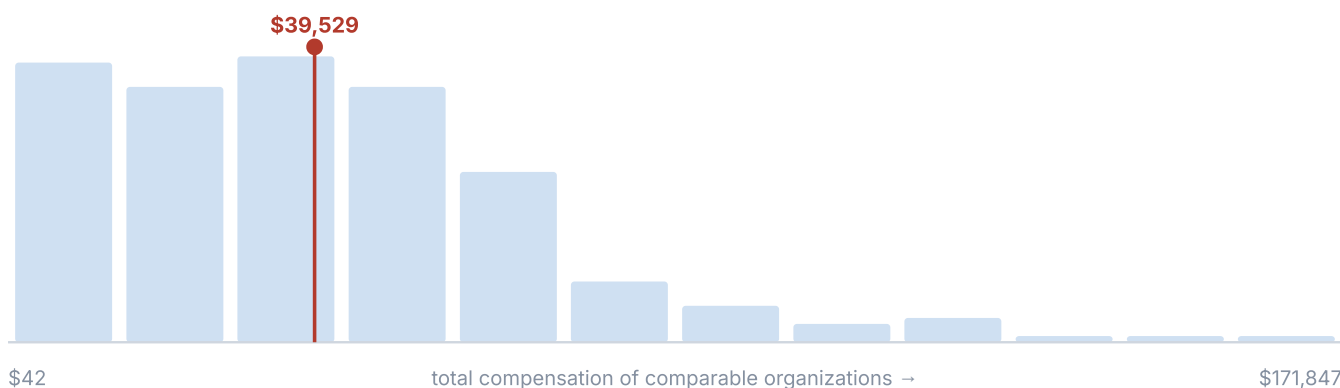
Benchmarked executive: Angel Moretz — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (K34Z).
- BUDGET** Total revenue between \$117,442 and \$262,930 — 0.67x to 1.50x the subject's \$175,287 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

231 organizations qualified on sector, size, and geography → **231** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$5,689	\$17,682	\$36,566	\$55,856	\$74,675	\$39,529
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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 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
Vittles For Vets	VA	\$175,714	President/director	\$8,462	\$7,680	2024
Emerge Inc	CT	\$173,477	President	\$26,250	\$22,540	2025
Restaurant Workers Community Foundation Inc	NY	\$173,324	Executive Director	\$202,305	\$171,847	2024
Stillwater Mobile Meals Inc	OK	\$172,720	Executive Dir.	\$44,358	\$45,915	2024
Eg-hope Inc	OH	\$178,041	Ceo / President	\$38,938	\$38,769	2024
Hungry Heroes Incorporated	SC	\$171,853	President	\$61,213	\$61,804	2023
North Dearborn Pantry Inc	IN	\$179,282	Operations	\$22,258	\$22,065	2024
Novick Urban Farm	PA	\$170,617	Project Manager	\$45,215	\$42,387	2024
Oklahoma Wheat Research Foundation Inc	OK	\$180,818	Sec/treasurer	\$10,000	\$10,085	2025
The Lords Cupboard Community Pantry	IA	\$169,482	Executive Di	\$22,193	\$22,843	2024
Fauquier Education Farm Inc	VA	\$168,827	Executive Director	\$74,180	\$67,330	2024
Athens Area Emergency Food Bank Inc	GA	\$182,787	Director	\$47,589	\$46,309	2023
Moose & Me Baking Company	IL	\$167,543	Executive Director	\$3,177	\$3,023	2023
Porch-durham	NC	\$183,371	Executive Director	\$70,344	\$68,326	2024
Bloomer Area Food Pantry Inc	WI	\$166,536	Director	\$20,920	\$20,538	2024
Hunger Impact Partners	MN	\$184,195	Chief Exec O	\$167,352	\$155,448	2024
Ranchland Trust Of Kansas Inc	KS	\$166,077	Executive Director	\$80,500	\$84,167	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
O'Brien County Livestock Show	IA	\$165,697	Secretary	\$2,160	\$2,223	2024
Snack In A Backpack Inc	GA	\$165,273	Director	\$31,763	\$30,022	2024
Grower-shipper Association Foundation	CA	\$185,507	Executive Director	\$83,820	\$70,049	2023
Bethany Center	OH	\$186,012	President	\$40,000	\$41,002	2023
Harvest Rural Feeding Services Inc	AR	\$163,316	Officer	\$8,550	\$8,802	2025
Dulles South Soup Kitchen Inc	VA	\$162,569	Director	\$36,000	\$32,675	2024
Healthy Kids Katering Service Of Paterson Inc	NJ	\$162,422	Director	\$12,064	\$10,424	2023
Giving In Kindness In Arkansas Inc	AR	\$189,359	President And Director	\$45,788	\$48,382	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 2023 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 231 organizations. Compensation range \$42–\$171,847; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$175,287); for reference, expenses \$165,909 and assets \$369,412.

ROLE MATCH Angel Moretz, reported title "*DIRECTOR*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 7 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	53 rd
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	48 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 (Angel Moretz) 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 231 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,529 is reasonable (approximately the 53rd 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.