

Universal Aid For Children Inc

Executive Director / CEO

EIN 591739205

FL · NTEE P310

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Iryna A Lujan, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

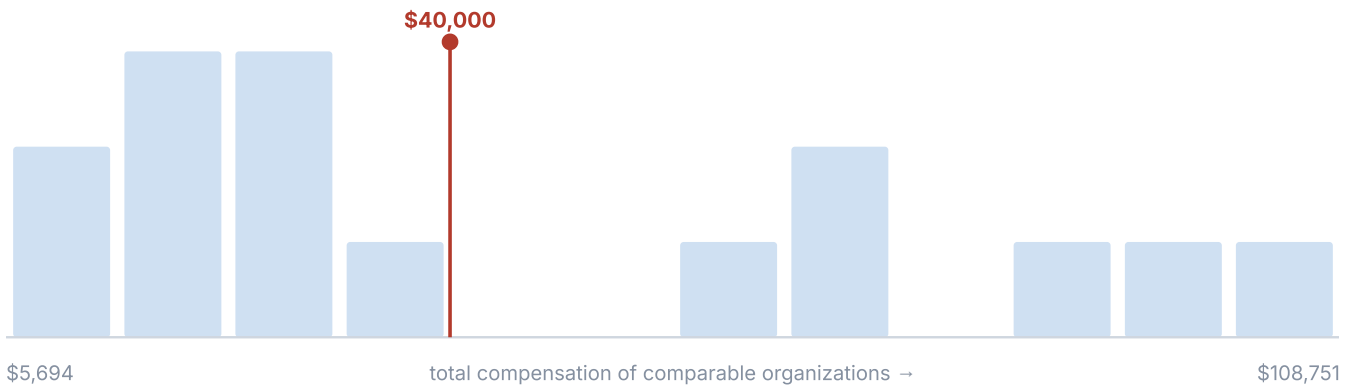
Benchmarked executive: Iryna A Lujan — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P310).
BUDGET	Total revenue between \$96,777 and \$216,666 — 0.67x to 1.50x the subject's \$144,444 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P31), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,396	\$19,737	\$31,276	\$68,198	\$89,236	\$40,000
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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 FL 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
Open Arms Adoption Services Inc	LA	\$149,934	Agency Director	\$59,964	\$70,286	2024
Adoption Solutions Of Maine	ME	\$152,735	President	\$28,500	\$31,276	2023
Love Cradle Usa Inc	PA	\$159,805	President	\$62,278	\$66,110	2024
Caroline's Promise	NC	\$126,765	Executive Director	\$24,000	\$27,177	2023
A Gift Of Hope Adoptions Inc	MO	\$162,299	President	\$25,000	\$28,186	2024
Miriams Heart	NJ	\$168,240	President Treasurer	\$37,210	\$35,365	2024
Children Fed	OH	\$117,986	Graphic Designer	\$90,000	\$108,751	2022
Acorn Adoption Inc	LA	\$101,791	Director	\$8,495	\$9,957	2024
Village To Village International Inc	IN	\$191,021	Executive Director	\$75,000	\$84,192	2024
For Life Ministries	AL	\$194,332	Executive Director	\$13,560	\$16,055	2023
Casa Of The Southern Tier Inc	NY	\$201,184	Executive Director	\$69,571	\$65,195	2025
Forever Families Through Adoption	NY	\$204,283	Exec Directo	\$93,505	\$92,599	2023
Adoption Information & Counseling Services Inc	TX	\$208,360	5231 Woodlawn, Bellaire Tx 77401	\$19,450	\$21,322	2023
Catholic Charities Of Southern Nevada	NV	\$208,733	Director	\$5,183	\$5,694	2023
The Suwandi Foundation	CA	\$212,420	Ceo And President	\$19,181	\$18,152	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	15 organizations. Compensation range \$5,694–\$108,751; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$144,444); for reference, expenses \$170,970 and assets \$49,483.
ROLE MATCH	Iryna A Lujan, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	60 th
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	53 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 (Iryna A Lujan) 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 15 similarly situated organizations (Same NTEE sector (P31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 60th 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.