

American Liberties Institute Inc

Executive Director / CEO

EIN 593309465

FL · NTEE R20Z

FY ending 2022-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Frederick H Nelson, Executive Director / CEO** (\$127,748) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Frederick H Nelson — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (R20Z).

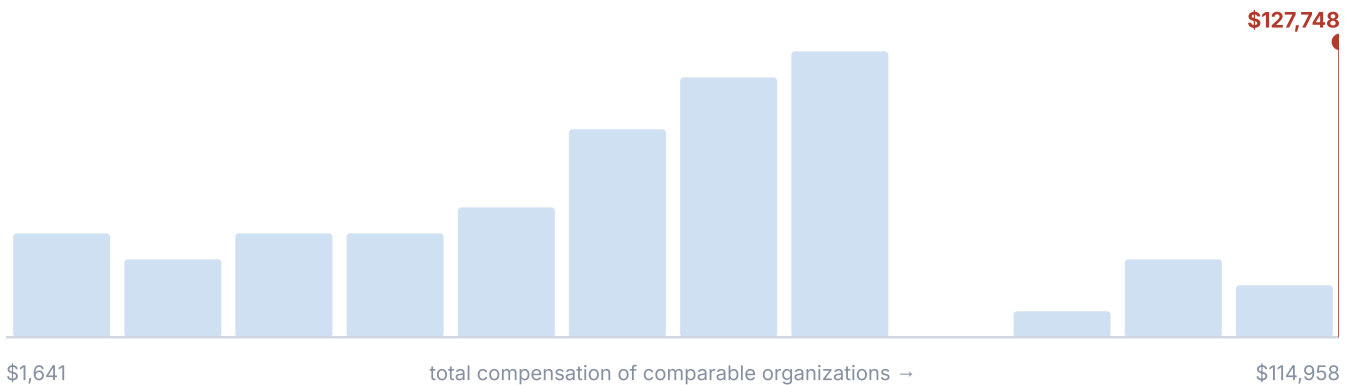
BUDGET Total revenue between \$141,770 and \$317,397 — 0.67x to 1.50x the subject's \$211,598 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (R20), nationwide + budget 0.67–1.5x revenue.

55 organizations qualified on sector, size, and geography

→ **55** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,925	\$36,046	\$57,950	\$71,643	\$82,835	\$127,748
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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
Cofa Alliance National Network	OR	\$213,286	Board Member	\$15,544	\$14,761	2023
Casa Of East Central Illinois	IL	\$209,015	Executive Director	\$58,517	\$58,827	2023
The Diverse Future Foundation Inc	NY	\$215,800	Director	\$40,000	\$36,961	2023
Responsible Sourcing Network	CA	\$207,224	Ceo	\$121,477	\$104,185	2024
Erie County Court Appointed Special	OH	\$205,077	Executive Di	\$82,506	\$86,795	2024
Eddy County Casa Auxiliary	NM	\$218,495	Executive Di	\$56,333	\$60,179	2024
Casa Of Midwest Kentucky Inc	KY	\$220,428	Executive Di	\$59,788	\$62,155	2025
Casa Of North Arkansas	AR	\$221,089	Executive Director	\$25,831	\$28,096	2025
Casa Of White County Inc	AR	\$197,645	Executive Director	\$39,559	\$43,026	2025
Tri-county Casa Inc	KS	\$197,381	Executive Di	\$56,862	\$61,013	2024
People Engaged In Active Community Efforts Inc	FL	\$230,087	Lead Organizer	\$60,000	\$57,637	2023
Cultural Diversity Resources	ND	\$192,794	Executive Director	\$17,940	\$19,554	2024
Massachusetts Casa Association	MA	\$231,759	Executive Director	\$106,716	\$98,060	2023
Fw Black Collective	WA	\$232,327	Executive Director	\$70,758	\$62,921	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rappahannock Casa Inc	VA	\$233,323	Executive Director	\$62,658	\$61,864	2023
Loud And Proud	MI	\$238,733	Executive Director	\$20,313	\$20,824	2024
Northwest Ohio Casa	OH	\$183,897	Program Dire	\$44,769	\$48,487	2023
Casa Of Southern Illinois Inc	IL	\$240,246	Executive Dir.	\$67,056	\$63,789	2025
Sumner County Casa Inc	TN	\$181,537	Director	\$55,544	\$56,494	2025
A Childs Place Casa Ltd	WV	\$180,906	Executive Director	\$48,951	\$54,197	2023
Sampson County Child Advocacy	NC	\$246,315	Executive Di	\$52,670	\$54,053	2024
Muslim American Leadership Alliance	IL	\$246,473	Chairperson	\$75,617	\$73,837	2024
Carroll County Casa Inc	GA	\$247,723	Executive Dir.	\$63,840	\$62,112	2025
Cair National Legal Defense Fund Inc	DC	\$249,901	Director/secretary	\$25,927	\$22,597	2024
Oregon Sex Workers Committee	OR	\$171,731	Co-president	\$53,585	\$49,425	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2022 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 55 organizations. Compensation range \$1,641–\$114,958; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$211,598); for reference, expenses \$179,894 and assets \$627,239.

ROLE MATCH Frederick H Nelson, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 3 peers 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	100 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	98 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 (Frederick H Nelson) 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 55 similarly situated organizations (Same NTEE sector (R20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$127,748 is reasonable (approximately the 100th 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.