

Asociacion De Personas Con Impedimentos Inc

EIN 660374268

PR · NTEE B28

FY ending 2024-12-31

June 9, 2026

Executive Director / CEO

This analysis benchmarks the total compensation of **Liduvina Montalvo, Executive Director / CEO** (\$11,000) against **every comparable organization** that fit the selection criteria — **769** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Liduvina Montalvo — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B28).
BUDGET	Total revenue between \$85,002 and \$190,305 — 0.67x to 1.50x the subject's \$126,870 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

769 organizations qualified on sector, size, and geography → **769** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,648 10TH	\$14,942 25TH	\$33,396 MEDIAN	\$58,453 75TH	\$85,562 90TH	\$11,000 THIS ORG · 20TH
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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); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mass Collective Foundation Inc	GA	\$126,832	Board Member	\$10,810	\$10,810	2024
Meira Academy	CA	\$126,795	Director	\$4,400	\$4,400	2024
Central Washington University Alumni	WA	\$126,733	Executive Director	\$31,835	\$31,835	2024
Family Learning Institute	MI	\$126,662	Executive Di	\$51,830	\$53,361	2023
Friends Of The Allen County Indiana	IN	\$127,131	Acpl Dir, Ex	\$35,118	\$35,118	2024
Ah Capital Campaign Inc	GA	\$126,583	President & Ceo	\$42,717	\$42,717	2024
Misa Foundation	VA	\$127,195	President	\$63,240	\$63,240	2024
Big Family Of Michigan Inc	MI	\$127,352	President	\$2,458	\$2,395	2025
St Louis Association Of Credit	IL	\$126,306	President	\$24,402	\$23,773	2025
International Association For Research On Service-learning And	LA	\$126,229	Administrative Director	\$53,547	\$55,129	2023
Our House Community Investment	AR	\$126,049	Vice Chairman	\$11,199	\$11,199	2024
Pots Building For The Future	NY	\$127,704	President	\$18,860	\$18,860	2024
Mahoning Valley College Access	OH	\$127,712	Executive Director	\$64,708	\$64,708	2024
Common Grounds Community Development Corp	FL	\$126,000	Treasurer	\$12,000	\$12,354	2023
Oyate Hope Academy	SD	\$127,747	Executive Director	\$50,163	\$51,645	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Washburn University Charitable Gift Fund	KS	\$127,901	President	\$49,918	\$48,631	2025
Tri-state Area Tuition Mission	OH	\$127,906	President	\$23,750	\$23,750	2024
Stanley Scholarship Funds Inc	ND	\$127,935	President	\$2,900	\$2,900	2024
Living Way Academy Inc	GA	\$128,253	President	\$11,200	\$11,200	2024
Washington Home Builders Foundation	WA	\$128,271	Executive Vice President	\$28,993	\$28,993	2024
Palacios Library Incorporated	TX	\$124,994	Head Librarian	\$37,086	\$38,181	2023
Intergenerational Guidance Group	LA	\$124,925	President	\$9,863	\$10,154	2023
Activating Reading Communities Organization	TX	\$124,816	President	\$7,812	\$7,812	2024
Abbie S New School Inc	PR	\$124,643	Executive Director	\$7,096	\$7,306	2023
Latino Educational Achievement	NC	\$124,599	Executive Director	\$23,280	\$23,968	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PR 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. 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	769 organizations. Compensation range \$1–\$410,728; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$126,870); for reference, expenses \$88,078 and assets \$85,709.
ROLE MATCH	Liduvina Montalvo, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 177 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 35 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	20 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	17 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 (Liduvina Montalvo) 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 769 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,000 is reasonable (approximately the 20th 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.