

Apoyo Legal Al Emprendimiento Comunitario Inc

Executive Director / CEO

EIN 660948433

PR · NTEE I80

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ricardo Diaz, Executive Director / CEO** (\$32,000) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **41st** percentile of comparable organizations

within the typical range

Benchmarked executive: Ricardo Diaz — 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 (I80).

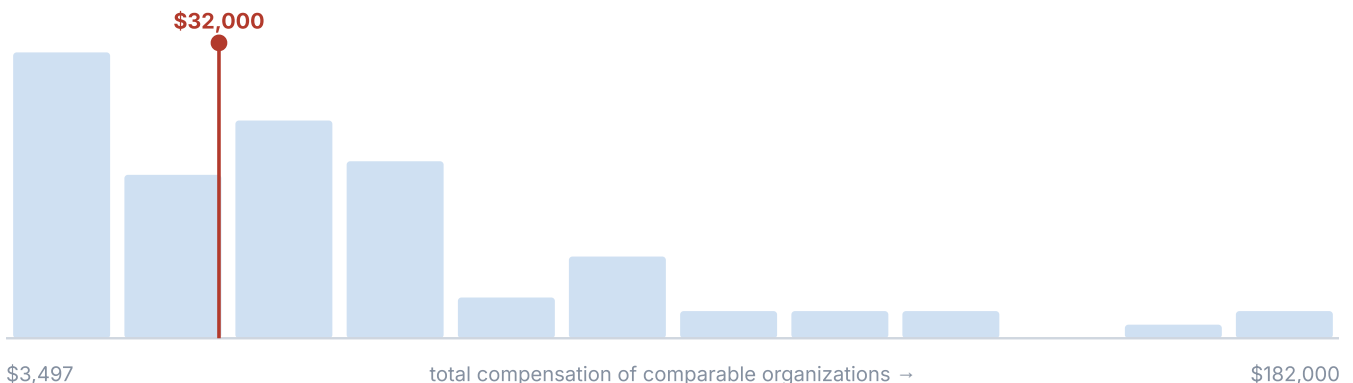
BUDGET Total revenue between \$71,026 and \$159,013 — 0.67x to 1.50x the subject's \$106,009 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (I), nationwide + budget 0.67–1.5x revenue.

80 organizations qualified on sector, size, and geography

→ **80** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,206 10TH	\$17,908 25TH	\$39,824 MEDIAN	\$57,104 75TH	\$93,970 90TH	\$32,000 THIS ORG · 41ST
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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
Pathways For Change Inc	FL	\$106,135	Executive Director	\$22,237	\$21,599	2024
Nevada Peace Officer Association	NV	\$107,204	President	\$9,600	\$9,325	2024
Clarinda Youth Corporation	IA	\$108,216	President	\$3,600	\$3,497	2024
Citizens For Community Justice Inc	IN	\$103,218	Executive Director	\$50,000	\$48,566	2024
Minnesota Freedom Fund Action	MN	\$101,127	Director Programs Operatio	\$12,406	\$12,050	2024
Easterseals Housing Solutions Inc	MT	\$111,085	President/ce	\$16,543	\$16,068	2024
Finequity Inc	NY	\$100,802	Executive Director	\$116,040	\$112,711	2024
Bayberry Courts Inc	RI	\$100,704	President	\$52,490	\$52,490	2023
Parents Against Child Sex Abuse	IL	\$111,911	Executive Director	\$25,566	\$24,833	2024
Clause 40 Foundation	DC	\$99,688	President/ceo	\$5,250	\$5,250	2023
Spf-iimc	IL	\$112,649	President/ceo	\$30,975	\$30,975	2023
The Foundation In Support Of The	MI	\$99,288	President	\$20,185	\$19,606	2024
Nofires Inc	MA	\$113,064	Executive Di	\$54,600	\$53,034	2024
Life After Justice	IL	\$113,155	Executive Director	\$77,184	\$74,970	2024
Foundation Of The Monroe County Bar	NY	\$97,946	Executive Director - Resigned Dec 2024	\$17,320	\$16,389	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wisconsin Foundation	WI	\$97,733	Executive Di	\$38,489	\$38,489	2023
Court Watch Nola	LA	\$114,762	Executive Director	\$82,901	\$82,901	2023
Community Mediation Services	TN	\$96,987	Executive Director	\$47,625	\$46,259	2024
The Innocent Lives Foundation	PA	\$115,232	Coo	\$115,910	\$109,683	2025
Chains Of Grace Inc	TX	\$115,338	Executive Director	\$56,700	\$56,700	2023
Failsafe-era Inc	VA	\$115,465	President/ceo	\$6,000	\$6,000	2023
Taking Action For Good	TN	\$115,785	Founder & Ceo	\$150,000	\$156,150	2022
Community Health & Safety	AL	\$95,080	Executive Di	\$18,822	\$18,282	2024
Stop Child Predators Coalition	DC	\$95,000	President	\$42,000	\$40,795	2024
101 Enterprises Foundation	CA	\$94,353	Cfo	\$30,000	\$28,388	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PR 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. 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 80 organizations. Compensation range \$3,497–\$182,000; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$106,009); for reference, expenses \$104,258 and assets \$344,205.

ROLE MATCH Ricardo Diaz, 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 15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	41 st
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	30 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 (Ricardo Diaz) 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 80 similarly situated organizations (Same NTEE major group (I), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,000 is reasonable (approximately the 41st 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.