

# Sigma Phi Lambda Inc

Executive Director / CEO

EIN 752889487

TX · NTEE B84

FY ending 2024-05-31

June 9, 2026

This analysis benchmarks the total compensation of **Cara Morris, Executive Director / CEO** (\$29,969) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59<sup>th</sup>** percentile of comparable organizations within the typical range

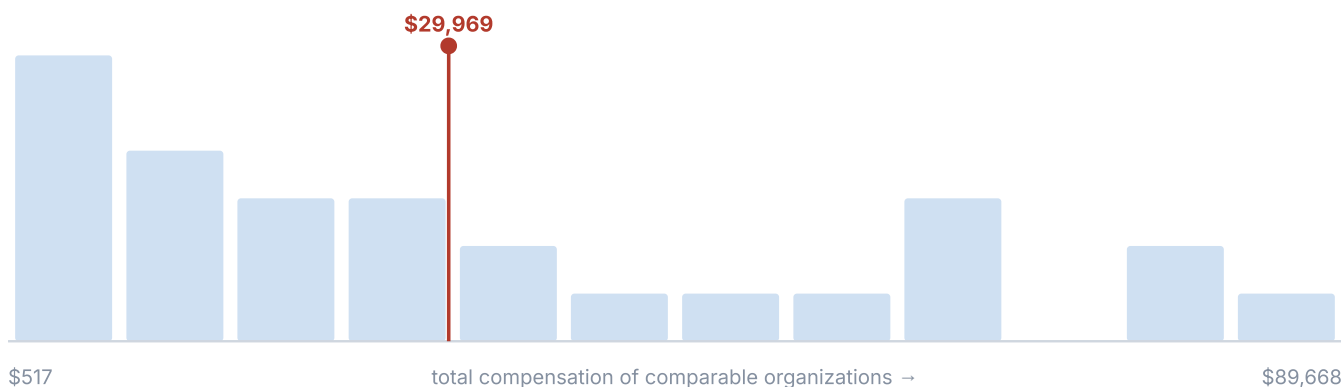
**Benchmarked executive:** Cara Morris — reported title "CO EXECUTIVE", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B84).
BUDGET	Total revenue between \$150,818 and \$337,653 — 0.67x to 1.50x the subject's \$225,102 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B84), nationwide + budget 0.67–1.5x revenue.

**27** organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,129	\$9,968	\$23,683	\$53,403	\$70,444	\$29,969
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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 TX 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
<a href="#">Uc Santa Cruz Alumni Association</a>	CA	\$225,341	Executive Dir.	\$19,314	<b>\$16,672</b>	2024
<a href="#">The Public Education Partnership</a>	FL	\$223,421	Executive Director/staff	\$62,981	<b>\$60,894</b>	2023
<a href="#">University Of California Santa</a>	CA	\$220,983	Executive Director	\$29,185	<b>\$25,938</b>	2023
<a href="#">Novo Collegian Alliance</a>	FL	\$231,337	Coordinator	\$13,376	<b>\$12,933</b>	2023
<a href="#">Universidad Simon Bolivar Alumni Association Of America Inc</a>	MA	\$233,278	Executive Manager Consultant	\$4,965	<b>\$4,592</b>	2023
<a href="#">Alumni Association Of Fitchburg</a>	MA	\$203,774	Secretary/tr	\$575	<b>\$517</b>	2024
<a href="#">Farmington Educational</a>	MO	\$202,762	Executive Di	\$20,000	<b>\$20,630</b>	2025
<a href="#">Maitland E Smith Scholarship House</a>	KS	\$198,902	Executive Di	\$21,300	<b>\$23,683</b>	2023
<a href="#">Swapa Scholarship Fund</a>	TX	\$252,688	Executive Director	\$82,069	<b>\$82,069</b>	2024
<a href="#">Alumni Association Of Southern Illinois</a>	IL	\$196,551	Assoc. Vice Chancellor For Adv/ed Of Alumni And Do	\$40,909	<b>\$40,206</b>	2024
<a href="#">Minot Public School Foundation</a>	ND	\$196,246	Executive Director	\$43,125	<b>\$47,311</b>	2024
<a href="#">Omaha South High Alumni Association</a>	NE	\$192,684	Treasurer	\$14,046	<b>\$15,549</b>	2023
<a href="#">Alumni Association Of The State</a>	NY	\$257,682	Interim Dir., Alumni Operations	\$1,363	<b>\$1,267</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">District Foxtrot Of The Clemson</a>	SC	\$186,690	Executive Director	\$9,284	<b>\$9,968</b>	2023
<a href="#">Girard College Alumni Association</a>	PA	\$267,792	Director	\$57,966	<b>\$59,494</b>	2023
<a href="#">Seneca Past And Present Inc</a>	KY	\$182,199	Treasurer	\$25,354	<b>\$27,231</b>	2024
<a href="#">Oswego Alumni Association Inc</a>	NY	\$272,535	Executive Director/ex Offi	\$96,414	<b>\$89,668</b>	2023
<a href="#">University Of Virginia Law School Alumni</a>	VA	\$274,517	Assistant Secretary-treasu	\$35,320	<b>\$35,099</b>	2023
<a href="#">Fontainebleau Associations</a>	NJ	\$285,721	Secretary	\$15,000	<b>\$13,388</b>	2024
<a href="#">United States Japan Exchange And Teaching Programme Alumni Association</a>	DC	\$163,133	Executive Director	\$70,000	<b>\$63,222</b>	2023
<a href="#">Leo Foundation</a>	AZ	\$287,149	Ceo	\$76,000	<b>\$75,227</b>	2023
<a href="#">Salem Education Foundation</a>	VA	\$287,998	Director & Secretary	\$6,000	<b>\$5,962</b>	2023
<a href="#">Shamokin Area Hs Alumni Assoc Ed</a>	PA	\$160,098	Treasurer	\$725	<b>\$723</b>	2024
<a href="#">Slippery Rock University Alumni</a>	PA	\$290,650	Director Of Alumni Engagem	\$38,518	<b>\$37,410</b>	2025
<a href="#">Steven's High School Alumni Association</a>	NH	\$296,726	Secretary	\$1,000	<b>\$923</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

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PEER COUNT	27 organizations. Compensation range \$517–\$89,668; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$225,102); for reference, expenses \$164,160 and assets \$187,918.
ROLE MATCH	Cara Morris, reported title "CO EXECUTIVE", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 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	59 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	59 <sup>th</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	44 <sup>th</sup>

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

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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 (Cara Morris) 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 27 similarly situated organizations (Same NTEE sector (B84), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,969 is reasonable (approximately the 59<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.