

Spanish Scholarship Fund

Executive Director / CEO

This analysis benchmarks the total compensation of **Joseph Brian Morley, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **206** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

Benchmarked executive: Joseph Brian Morley — reported title “TREASURER/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

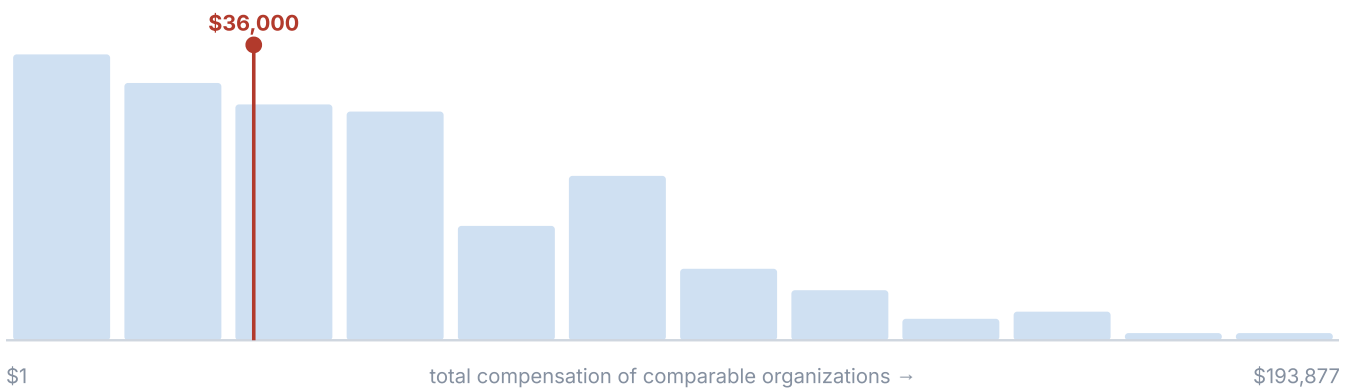
SECTOR Organizations sharing the subject's NTEE classification (B82).

BUDGET Total revenue between \$194,493 and \$435,433 — 0.67x to 1.50x the subject's \$290,289 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

206 organizations qualified on sector, size, and geography → **206** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,362	\$21,912	\$46,706	\$77,216	\$107,060	\$36,000
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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 PA 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
Navy League Foundation	VA	\$290,370	Nlus Ceo	\$30,248	\$30,061	2024
Eagle Foundation	PA	\$290,481	Executive Di	\$53,988	\$57,053	2023
Laradon Foundation Inc	CO	\$288,976	Ceo Thru 4/2	\$9,096	\$8,746	2025
Blessing Hands Inc	KY	\$288,863	Key Employee	\$16,029	\$17,269	2025
Always Giving Back Foundation	IL	\$288,776	Director	\$2,550	\$2,657	2023
Women's Education Project	NY	\$288,300	Exe.director	\$83,000	\$77,199	2024
Joseph L Wolcott Scholarship Fund	OH	\$292,973	Treasurer	\$6,563	\$6,971	2025
Society Of Explosives Engineers	OH	\$287,106	Executive Director	\$23,936	\$26,095	2024
Impact-u Foundation Inc	MA	\$286,945	Secretary	\$16,609	\$15,816	2023
Hba Of Durham Orange & Chatham	NC	\$286,753	Executive Director	\$14,925	\$15,874	2024
The Hannon Cup Association	TX	\$286,071	Executive Director	\$28,500	\$30,211	2023
Barnes-jewish St Peters & Progress	MO	\$295,910	Director/president	\$69,196	\$77,665	2023
Chicago Association Of Realtors Educational Foundation Inc	IL	\$283,593	Top Mgmt Offical & Car Ceo	\$40,393	\$40,875	2024
Dartmouth Dragon Foundation Inc	NH	\$297,223	Exec Directo	\$96,000	\$93,936	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
St Helena Preschool For All Inc	CA	\$283,013	Executive Dir.	\$77,400	\$70,826	2023
American Public Transportation	DC	\$298,069	President And Ceo, Apta	\$68,023	\$63,256	2023
Kids Unlimited Inc	FL	\$298,632	President	\$70,000	\$67,687	2024
Wisconsin Credit Union Foundation Inc	WI	\$299,368	Director	\$44,784	\$48,142	2024
Wisconsin Troopers' Benevolent	WI	\$300,169	Secretary/treasurer	\$540	\$580	2024
The Jet Award Foundation & Trust	NE	\$280,216	Executive Di	\$146,514	\$162,203	2024
Mason Isd Scholarship Foundation	TX	\$300,662	Director	\$2,320	\$2,388	2024
La Crosse Promise Inc	WI	\$278,523	Executive Di	\$72,000	\$75,403	2025
Don Diego Scholarship Foundation	CA	\$302,102	Executive Dir.	\$58,467	\$51,966	2024
Silver State Education Foundation	NV	\$302,277	Chief Executive Officer	\$55,500	\$57,262	2024
Nevada Hands & Voices	NV	\$278,168	Executive Dir.	\$62,634	\$64,622	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2025 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 PA 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 **206** organizations. Compensation range \$1–\$193,877; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$290,289); for reference, expenses \$336,291 and assets \$172,494.
ROLE MATCH	Joseph Brian Morley, reported title " <i>TREASURER/DIRECTOR</i> ", 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	64 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	40 th
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	25 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 (Joseph Brian Morley) 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 206 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 40th 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.