

Yoga Gives Back

Executive Director / CEO

EIN 800412545

CA · NTEE P12

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kayoko Mitsumatsu, Executive Director / CEO** (\$61,508) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56th** percentile of comparable organizations within the typical range

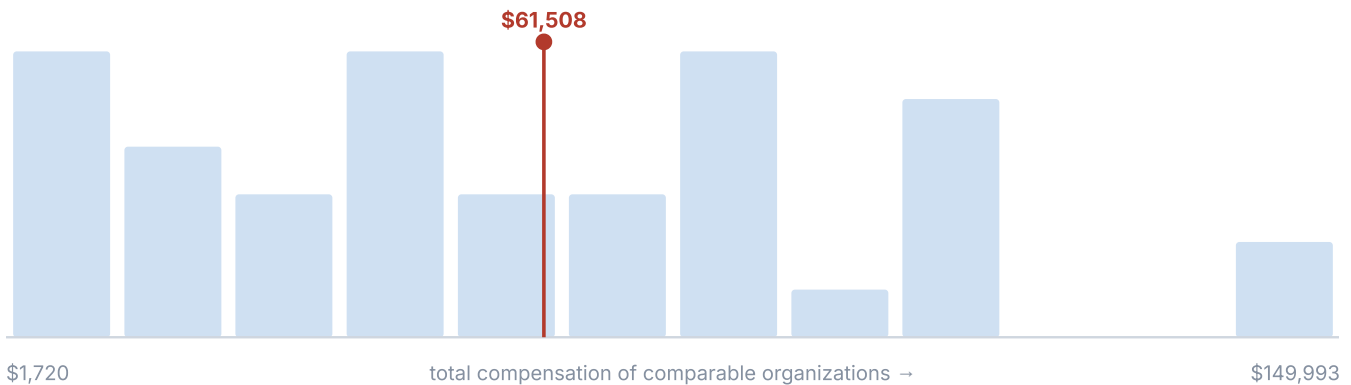
Benchmarked executive: Kayoko Mitsumatsu — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

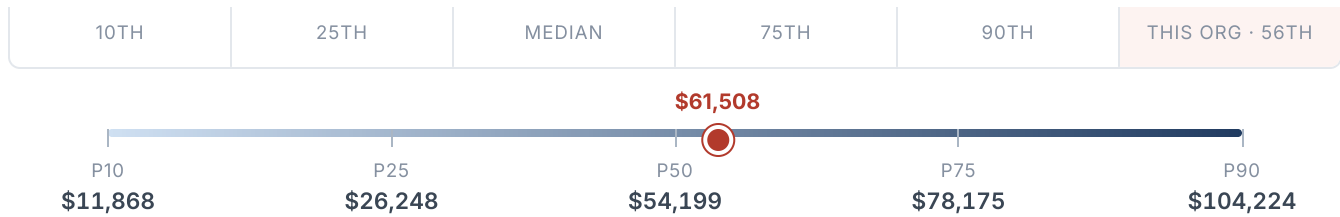
SECTOR	Organizations sharing the subject's NTEE classification (P12).
BUDGET	Total revenue between \$172,253 and \$385,642 — 0.67x to 1.50x the subject's \$257,095 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P12), nationwide + budget 0.67–1.5x revenue.

39 organizations qualified on sector, size, and geography → **39** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,868	\$26,248	\$54,199	\$78,175	\$104,224	\$61,508
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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 CA 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
The Brandon Tolson Foundation Inc	MD	\$258,987	Executive Dir.	\$30,000	\$31,549	2024
Friends Of Ruwenzori Foundation	CA	\$261,956	Executive Di	\$55,800	\$54,199	2024
Olive Osmond Hearing Fund Inc	UT	\$251,897	Ceo	\$18,000	\$20,723	2024
Gp Made Foundation Inc	MO	\$251,724	Executive Director	\$34,175	\$41,918	2023
Mindful Communities Fund	TX	\$263,406	Exec Dir/pres.	\$93,000	\$104,644	2024
The Izzy Foundation	RI	\$265,754	Executive Director	\$83,019	\$89,544	2024
L E A D Foundation Inc	MI	\$265,877	Executive Director	\$50,340	\$60,173	2023
Orange County Walk To Remember	CA	\$268,345	Director	\$89,175	\$86,617	2024
Always Endure	TN	\$243,818	President/executive Director	\$60,000	\$70,943	2024
Digital Business Research Corp	NY	\$242,500	President	\$143,333	\$149,993	2023
The Angel Band Project	MO	\$241,104	Executive Director	\$64,423	\$79,020	2023
La La Land Foundation Inc	NJ	\$240,947	Director	\$75,750	\$76,077	2024
Fostering Further	OH	\$283,116	Executive Director	\$54,708	\$65,178	2024
Childrens Global Alliance	CO	\$228,096	Executive Di	\$12,000	\$12,943	2024
The Center For Family Support Foundation Inc	NY	\$227,943	Ceo Thru Jan. 2024	\$41,094	\$41,770	2024
Episcopal Communities Foundation	AL	\$227,771	Executive Director	\$13,829	\$16,805	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Neighbor To Neighbor Massachusetts	MA	\$286,918	Executive Di	\$1,702	\$1,720	2024
Sankofa House Inc	GA	\$290,339	President	\$39,912	\$43,978	2025
Tlc Charities Foundation Inc	KS	\$221,007	Trustee	\$19,831	\$24,811	2023
My Better Benefits	NY	\$293,590	Officer	\$12,600	\$12,808	2024
United Way Of Richmond County Inc	NC	\$216,528	Executive Director	\$64,624	\$77,329	2023
The Chris Hondros Fund	NY	\$214,558	President	\$68,000	\$69,118	2024
Our Daily Bread Christian Food Ministry Inc	NC	\$212,753	Director	\$35,000	\$47,089	2021
Upstate Caring Partners Holding	NY	\$211,594	Executive Director	\$18,246	\$18,547	2024
Durham Congregations In Action	NC	\$208,387	Executive Dir.	\$50,000	\$58,114	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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. To compare fairly across regions and years, peer compensation is normalized to CA 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	39 organizations. Compensation range \$1,720–\$149,993; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$257,095); for reference, expenses \$248,775 and assets \$90,118.
ROLE MATCH	Kayoko Mitsumatsu, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 10 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	56 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	46 th
All sources (D + E + F), adjusted	41 st

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 (Kayoko Mitsumatsu) 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 39 similarly situated organizations (Same NTEE sector (P12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,508 is reasonable (approximately the 56th 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.