

Hyo Jeong International Foundation

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Dr Sun Jin Moon, Executive Director / CEO** (\$63,000) against **every comparable organization** that fit the selection criteria — **799** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

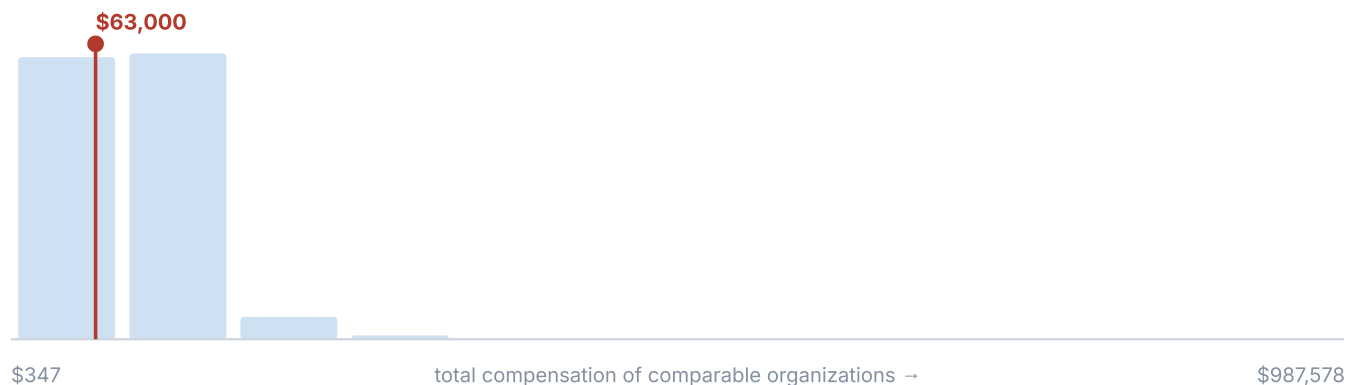
Benchmarked executive: Dr Sun Jin Moon — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C05).
BUDGET	Total revenue between \$332,008 and \$743,302 — 0.67x to 1.50x the subject's \$495,535 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

799 organizations qualified on sector, size, and geography → **799** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,470	\$57,385	\$84,858	\$110,659	\$142,421	\$63,000
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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 DC 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
Greater Washington Region Clean Cities	DC	\$495,080	Mananging Director	\$124,334	\$128,006	2023
Lloyd Center For The Environment Inc	MA	\$494,849	Executive Director	\$90,056	\$94,944	2023
End Of Life Vehicle Solutions	MI	\$494,788	Executive Director	\$60,414	\$71,060	2024
Common Foundation	CO	\$494,783	Ceo	\$41,219	\$46,370	2023
Martha's Vineyard Fishermen's	MA	\$496,956	Executive Di	\$81,731	\$86,167	2023
Mamoni Valley Preserve	NV	\$494,048	Ceo Through July	\$34,942	\$41,092	2023
Coastal Watershed Council	CA	\$497,221	Executive Dir.	\$110,000	\$111,439	2023
Friends Of The River Foundation	KS	\$497,665	Executive Di	\$48,000	\$60,839	2023
Massachusetts Association Of	MA	\$497,780	Executive Director	\$78,023	\$79,898	2024
Climate And Energy Project Inc	KS	\$492,409	Executive Di	\$87,272	\$110,615	2023
Southeastern Wisconsin Watersheds Trust Inc	WI	\$498,776	Executive Director	\$103,329	\$122,974	2024
Rescape California	CA	\$499,139	Executive Dir.	\$96,760	\$95,213	2024
St John Land Conservancy Inc	VI	\$491,679	President	\$50,000	\$51,477	2023
East Michigan Environmental Action	MI	\$499,608	Director	\$51,653	\$62,550	2023
Work On Climate	CA	\$499,810	Executive Director	\$27,963	\$27,516	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Home Ground Habitats	CA	\$490,895	Director	\$17,782	\$17,498	2024
Gloucester Fishing Community Preservation Fund Inc	MA	\$490,600	Executive Director/director	\$105,000	\$107,523	2024
Energy Policy Network	TX	\$490,332	Executive Dir.	\$20,125	\$23,618	2023
Leading From Within	CA	\$500,842	Executive Director	\$119,583	\$121,147	2023
Tikkun Hayam-repair The Sea Inc	FL	\$501,076	Chief Executive Officer	\$150,000	\$160,580	2024
Community Partnerships	PA	\$489,423	Executive Director	\$82,198	\$93,411	2024
Golden State Natural Resources	CA	\$501,753	President (Thru 06/23)	\$103,077	\$104,426	2023
The Building Conservation Trust	TX	\$489,214	President	\$102,521	\$120,317	2023
Crossroads At Big Creek Inc	WI	\$502,124	Executive Di	\$85,144	\$101,331	2024
The National Bonsai Foundation	DC	\$488,837	Executive Director	\$143,120	\$143,120	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DC 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 DC 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 **799** organizations. Compensation range \$347–\$987,578; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$495,535); for reference, expenses \$542,954 and assets \$85,043.

ROLE MATCH	Dr Sun Jin Moon, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	38 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	22 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	29 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	26 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 (Dr Sun Jin Moon) 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 10, 2026, comparing compensation against 799 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,000 is reasonable (approximately the 29th 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 10, 2026.