

# Gap Community Center

Executive Director / CEO

EIN 822024205

IL · NTEE L20

FY ending 2025-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Angelina Zayas, Executive Director / CEO** (\$55,055) against **every comparable organization** that fit the selection criteria — **315** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60<sup>th</sup>** percentile of comparable organizations within the typical range

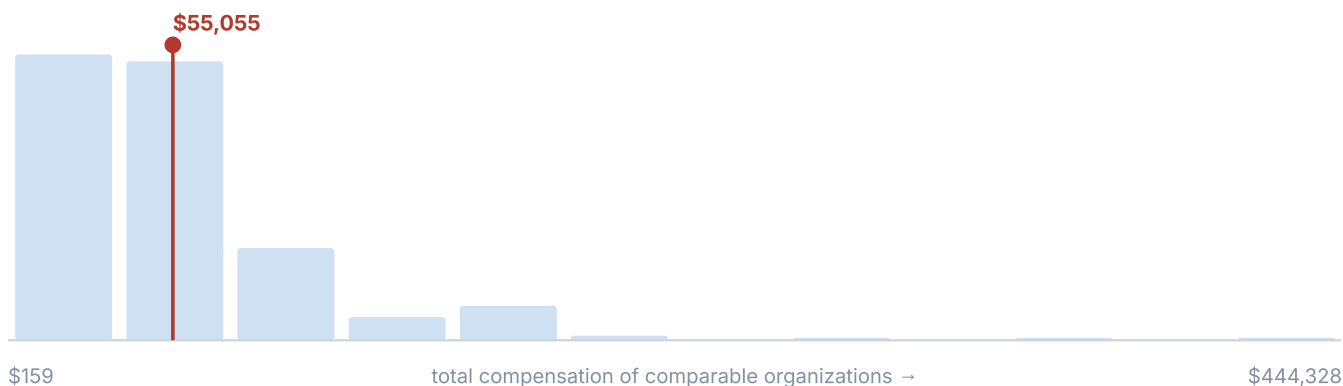
**Benchmarked executive:** Angelina Zayas — reported title “BOARD CHAIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20).
BUDGET	Total revenue between \$333,135 and \$745,825 — 0.67x to 1.50x the subject's \$497,217 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

**315** organizations qualified on sector, size, and geography → **315** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,567	\$22,604	\$45,987	\$69,842	\$108,077	<b>\$55,055</b>
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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 IL 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="#">Texas Community Builders</a>	TX	\$497,931	Ceo	\$188,912	<b>\$192,216</b>	2025
<a href="#">St Paul Church Of God In Chris</a>	IL	\$498,390	Executive Dire	\$57,528	<b>\$60,794</b>	2023
<a href="#">Coeur Dalene Homes Inc</a>	ID	\$495,700	Executive Dir.	\$157,687	<b>\$180,314</b>	2023
<a href="#">Habitat For Humanity Of</a>	CO	\$495,440	Executive Di	\$85,500	<b>\$85,598</b>	2024
<a href="#">Sacred Heart Village Ii Inc</a>	DE	\$499,085	Executive Director	\$14,243	<b>\$14,561</b>	2024
<a href="#">Grace View Manor Housing Development</a>	NY	\$494,842	President	\$46,401	<b>\$45,071</b>	2023
<a href="#">Habitat For Humanity Of Grays Harbor</a>	WA	\$500,306	Administrator	\$53,113	<b>\$51,116</b>	2023
<a href="#">Nycha Ii Housing Development Fund</a>	NY	\$500,567	President & Ceo	\$96,272	<b>\$90,829</b>	2024
<a href="#">Community Economic Development Corporation</a>	CA	\$500,645	President	\$60,000	<b>\$54,095</b>	2024
<a href="#">Our Saviour's Manor Senior Nonprofit</a>	MI	\$501,096	Administrator	\$57,055	<b>\$61,487</b>	2024
<a href="#">Lower East Side Coalition Housing</a>	NY	\$493,039	Secretary	\$125,696	<b>\$118,590</b>	2024
<a href="#">63 Thompson Street Housing Development</a>	NY	\$492,372	President/ceo	\$162,116	<b>\$157,468</b>	2023
<a href="#">Delaware Community Investment</a>	DE	\$491,339	President	\$34,362	<b>\$35,129</b>	2024
<a href="#">Humboldt Bay Housing Development Corp</a>	CA	\$491,172	Cfo	\$32,291	<b>\$29,112</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Center On Independent Living Community Development Corporation</a>	TX	\$491,165	Executive Director	\$53,282	<b>\$55,649</b>	2024
<a href="#">Winwood Apartments Inc</a>	IL	\$490,892	President & Ceo	\$6,958	<b>\$7,353</b>	2023
<a href="#">Ucc Xxi Inc</a>	OH	\$490,478	Treasurer	\$34,230	<b>\$38,971</b>	2023
<a href="#">Assurance Development And Management Corporation</a>	TN	\$490,008	Employee	\$5,669	<b>\$6,061</b>	2025
<a href="#">Azteca Economic Development Corp</a>	TX	\$489,922	Manager	\$46,103	<b>\$48,151</b>	2024
<a href="#">Fields Corner Community</a>	MA	\$505,681	Executive Director	\$82,660	<b>\$79,845</b>	2023
<a href="#">Operation Life Inc</a>	NJ	\$506,750	Executive Director	\$41,676	<b>\$38,851</b>	2024
<a href="#">Cantebria Senior Homes</a>	CO	\$486,554	President	\$22,009	<b>\$22,034</b>	2024
<a href="#">Community Housing In Partnership Inc</a>	NJ	\$485,000	President	\$30,000	<b>\$28,792</b>	2023
<a href="#">Habitat For Humanity Of Fannin &amp; Gilmer Co Ga Inc</a>	GA	\$509,838	Executive Director	\$60,769	<b>\$62,152</b>	2025
<a href="#">Cohome Inc</a>	NJ	\$484,465	Executive Director	\$6,667	<b>\$6,215</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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

PEER COUNT	315 organizations. Compensation range \$159–\$444,328; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$497,217); for reference, expenses \$588,504 and assets \$185,842.
ROLE MATCH	Angelina Zayas, reported title "BOARD CHAIR", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	181 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	21 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	60 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	63 <sup>rd</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	16 <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

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 (Angelina Zayas) 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 13, 2026, comparing compensation against 315 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$55,055 is reasonable (approximately the 60<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 13, 2026.