

# Equal Citizens Foundation

Executive Director / CEO

EIN 823949758

DC · NTEE I80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Phoebe T Wong, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Phoebe T Wong — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

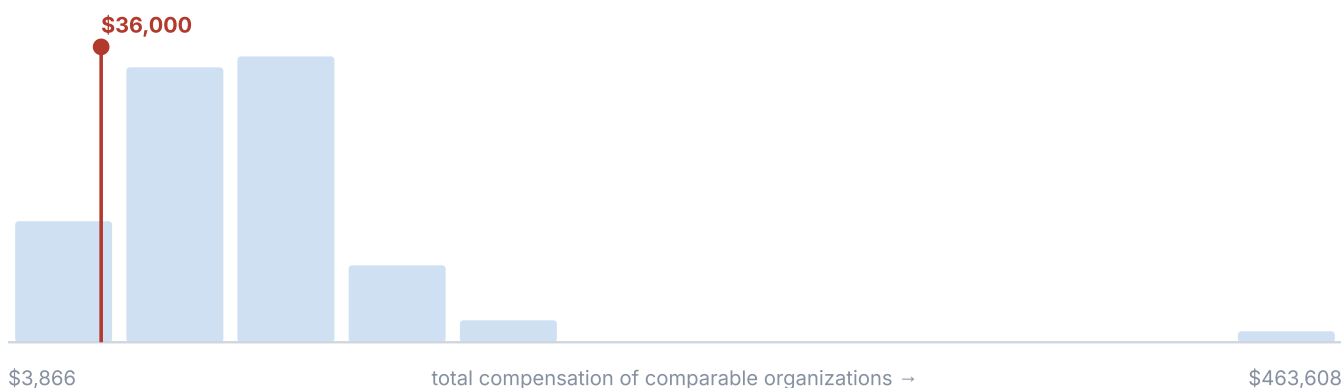
**SECTOR** Organizations sharing the subject's NTEE classification (I80).

**BUDGET** Total revenue between \$180,383 and \$403,843 — 0.67x to 1.50x the subject's \$269,229 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (I80), nationwide + budget 0.67–1.5x revenue.

**72** organizations qualified on sector, size, and geography → **72** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$33,628</b>	<b>\$53,900</b>	<b>\$78,681</b>	<b>\$103,759</b>	<b>\$131,335</b>	<b>\$36,000</b>
-----------------	-----------------	-----------------	------------------	------------------	-----------------



## ■ 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
<a href="#">Frontline Legal Services</a>	LA	\$268,828	Co-executive Director	\$75,000	<b>\$94,111</b>	2024
<a href="#">Allegany Law Foundation Inc</a>	MD	\$268,405	Executive Director	\$57,073	<b>\$62,601</b>	2023
<a href="#">Wyoming County - Attica Legal Aid</a>	NY	\$267,246	Vice Preside	\$31,756	<b>\$31,857</b>	2025
<a href="#">El Centro Hispanoamericano</a>	NJ	\$264,706	Executive Director	\$49,660	<b>\$50,526</b>	2024
<a href="#">Oregon Health Justice Center</a>	OR	\$263,336	Attorney/partner	\$105,769	<b>\$111,931</b>	2024
<a href="#">Phoenix Legal Action Network</a>	AZ	\$261,916	Executive Director	\$81,222	<b>\$91,644</b>	2023
<a href="#">Great Lakes Expungement Network</a>	MI	\$258,107	Executive Director	\$40,516	<b>\$47,656</b>	2024
<a href="#">Lex Mundi Pro Bono Foundation</a>	DC	\$257,339	Managing Dir	\$132,000	<b>\$132,000</b>	2024
<a href="#">Washington Wage Claim Project</a>	WA	\$281,506	Staff Attorney	\$183,961	<b>\$187,688</b>	2024
<a href="#">Peoples Law Center</a>	WI	\$281,834	Executive Director	\$138,000	<b>\$169,087</b>	2023
<a href="#">Lex Rex Institute</a>	CA	\$281,879	Ceo And Attorney	\$471,140	<b>\$463,608</b>	2024
<a href="#">Columbia Gorge Casa</a>	OR	\$282,100	Executive Dir.	\$59,267	<b>\$62,720</b>	2024
<a href="#">New Covenant Legal Services</a>	MO	\$256,169	Executive Di	\$60,000	<b>\$72,418</b>	2024
<a href="#">Montgomery County Bar Foundation</a>	AL	\$283,016	Executive Director	\$90,360	<b>\$111,243</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pikes Peak Justice &amp; Pro Bono Center</a>	CO	\$255,069	Executive Director	\$74,255	<b>\$81,139</b>	2024
<a href="#">Opening Doors International Services Inc</a>	TX	\$251,057	Executive Dir.	\$55,000	<b>\$62,695</b>	2024
<a href="#">The Rise Foundation By Envoy Inc</a>	IL	\$250,000	President And Executive Directo	\$132,563	<b>\$152,901</b>	2023
<a href="#">South Lake Tahoe Family Resource Center</a>	CA	\$288,622	Executive Dir.	\$50,002	<b>\$50,656</b>	2023
<a href="#">Columbia Basin Dispute Resolution Center</a>	WA	\$288,772	Executive Dir.	\$53,000	<b>\$55,670</b>	2023
<a href="#">Legal Assistance Of Dakota County</a>	MN	\$293,191	Executive Di	\$88,625	<b>\$102,741</b>	2023
<a href="#">Justice For Our Neighbors Of The</a>	PA	\$294,362	Executive Dir.	\$32,917	<b>\$38,512</b>	2023
<a href="#">Benton Franklin Legal Aid Society</a>	WA	\$294,679	Executive Dir.	\$63,815	<b>\$65,108</b>	2024
<a href="#">Community Mediation Dc</a>	DC	\$296,363	Former Executive Director	\$59,701	<b>\$59,701</b>	2024
<a href="#">Cottage Street Youth Law</a>	OR	\$241,380	Executive Director	\$102,200	<b>\$108,154</b>	2024
<a href="#">Wyoming Childrens Law Center</a>	WY	\$298,593	Executive Director And Ex Officio Board Member	\$113,980	<b>\$143,194</b>	2023

**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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	72 organizations. Compensation range \$3,866–\$463,608; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$269,229); for reference, expenses \$190,568 and assets \$230,980.
ROLE MATCH	Phoebe T Wong, reported title " <i>TREASURER</i> ", 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	4 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	11 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	15 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	6 <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 (Phoebe T Wong) 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 72 similarly situated organizations (Same NTEE sector (I80), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 11<sup>th</sup> 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.