

Embrace Her Legacy Foundation

Executive Director / CEO

EIN 825209981
 NY · NTEE O50
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Maria Melendez, Executive Director / CEO** (\$30,274) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

Benchmarked executive: Maria Melendez — reported title “CEO and Chair of the Board of Directors”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (O50).

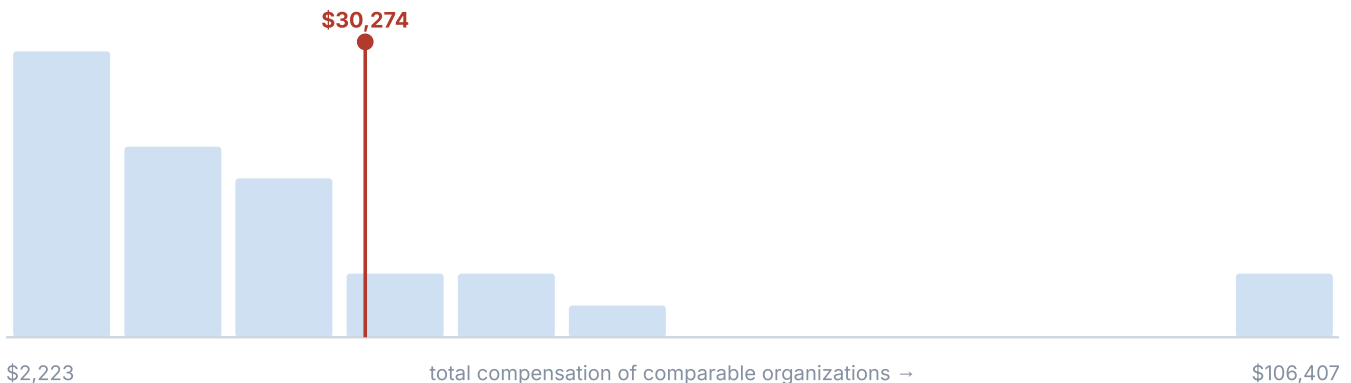
BUDGET Total revenue between \$33,154 and \$74,226 — 0.67x to 1.50x the subject's \$49,484 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography

→ **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,501	\$6,735	\$16,669	\$29,786	\$46,250	\$30,274
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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 NY 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
Bethlehem Youth Court Inc	NY	\$49,186	Director	\$39,360	\$39,360	2023
Community Works Youth Development	CA	\$50,000	President & Ceo	\$3,000	\$2,785	2024
Anahuak Youth Sports Association	CA	\$48,323	President	\$6,040	\$5,606	2024
A Leadership Journey	RI	\$47,994	Program Manager	\$6,841	\$6,869	2025
A Place Of Refuge	MI	\$47,815	Director	\$12,000	\$13,314	2024
Fresh	MD	\$47,190	Executive Director	\$25,000	\$25,865	2023
Leborne Development	AR	\$51,962	President	\$13,400	\$16,669	2023
Reclaiming Americas Communities Through Empowermen	CA	\$46,500	Chief Executive Officer	\$37,211	\$35,559	2023
Readers Are Leaders	VA	\$46,193	President	\$5,000	\$5,343	2023
Kirk Horn Music Fund	OH	\$53,459	Music Director	\$17,750	\$20,805	2023
Coal City Colts Inc	WV	\$53,919	President	\$1,855	\$2,223	2023
United Services Youth Inc	NC	\$54,655	Program Facilitator	\$91,310	\$104,410	2023
Woodland Amateur Hockey Association	MN	\$57,760	Gambling Man	\$20,433	\$21,703	2024
412 Sports Ministries	PA	\$58,495	Executive Di	\$15,625	\$17,244	2023
Active Kids & Minds Inc	MA	\$38,587	Treasurer &	\$110,160	\$106,407	2024
New Destiny Community Development Corporation	NJ	\$38,070	President	\$15,329	\$15,146	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bridge Builders Alabama	AL	\$61,080	Executive Director	\$41,200	\$49,257	2023
Building Blocks For Kids	CA	\$37,183	President	\$46,302	\$44,246	2023
Seed	IL	\$35,169	Executive Director	\$12,725	\$13,447	2024
Kids With Character Inc	FL	\$35,149	Exec. Dir.	\$26,400	\$27,446	2023
Atlanta Cares Mentoring Movement Inc	GA	\$65,108	Member	\$10,100	\$10,916	2024
Institute For Research And Evaluation	UT	\$33,859	Director	\$6,000	\$6,601	2024
Arkwings Foundation	TN	\$65,769	Director	\$5,100	\$5,933	2023
Texas Children In Nature	TX	\$65,928	Sarah Coles	\$19,737	\$21,222	2024
Club 100 Charitiesinc	FL	\$68,113	Director	\$5,800	\$5,857	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	27 organizations. Compensation range \$2,223–\$106,407; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$49,484); for reference, expenses \$49,691 and assets \$3,096.
ROLE MATCH	Maria Melendez, reported title " <i>CEO and Chair of the Board of Directors</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	74 th
Total compensation (D + F), as reported (no adjustments)	78 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	74 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 (Maria Melendez) 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 27 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,274 is reasonable (approximately the 74th 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.