

Take Back The Court Action Fund

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Sarah Lipton-Iubet, Executive Director / CEO** (\$22,945) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

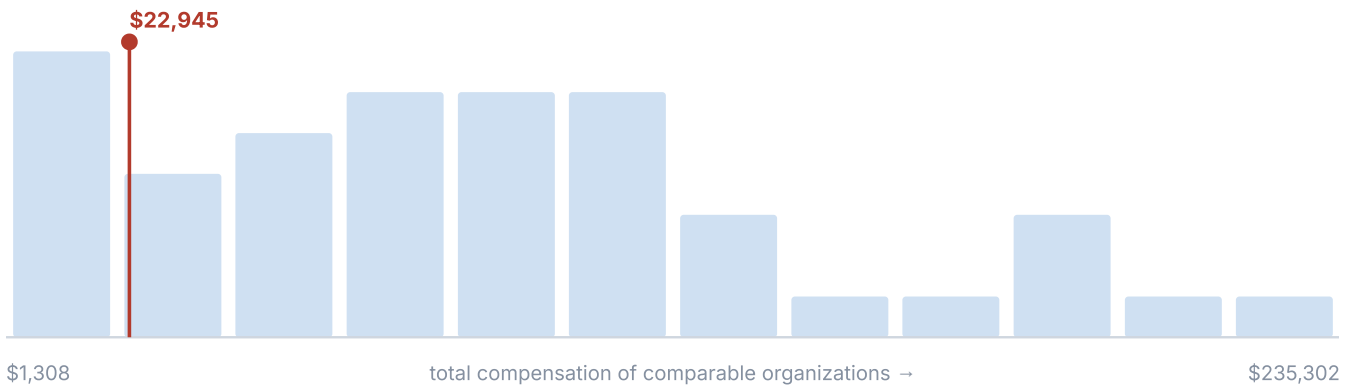
Benchmarked executive: Sarah Lipton-Iubet — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (R99).
BUDGET	Total revenue between \$211,644 and \$473,830 — 0.67x to 1.50x the subject's \$315,887 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (R99), nationwide + budget 0.67–1.5x revenue.

44 organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,434	\$38,855	\$79,933	\$108,035	\$174,751	\$22,945
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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
Survivor Justice Action Inc	TX	\$317,100	Ceo/secretary	\$46,354	\$53,698	2024
Alaskans Take A Stand	AK	\$323,150	President	\$15,000	\$16,608	2024
Bayard Rustin Center For Social Justice	NJ	\$325,629	Chief Activist	\$130,000	\$134,417	2024
The Norml Foundation	DC	\$301,217	Vice President	\$17,500	\$17,784	2024
Organize Tennessee	TN	\$334,041	Executive Di	\$54,450	\$71,038	2022
Vivante Espero	NC	\$295,530	President	\$23,086	\$28,441	2023
Cross-movement Legacy Initiative	CA	\$290,000	President	\$205,000	\$205,000	2024
Oklahoma Donor Alliance Inc	OK	\$283,764	Executive Director	\$84,000	\$107,117	2024
Bipartisan Climate Action	DC	\$283,645	President	\$5,654	\$5,746	2024
Brandworkers International Inc	NY	\$355,015	Executive Director	\$74,972	\$80,773	2023
1 Million Madly Motivated Moms	NV	\$276,045	President	\$59,583	\$69,165	2024
Christian Family Life Services Inc	ND	\$355,938	Director	\$60,449	\$79,092	2023
Organization For Polyamory And	CA	\$275,610	Executive Dir.	\$69,173	\$71,216	2023
New York Center For Law & Justice Inc	NY	\$357,362	Executive Director	\$113,124	\$121,877	2023
Dont Shoot Portland	OR	\$273,365	Program Direct	\$160,000	\$177,155	2023
World Without Hate Inc	WA	\$266,442	Founder & President	\$38,000	\$40,563	2023
Oregon Donor Alliance	OR	\$365,500	Executive Director	\$116,089	\$124,848	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Filipino Migrant Center	CA	\$371,775	Exec Director	\$101,185	\$101,185	2024
Formed Foundation	DC	\$255,102	Director	\$27,500	\$27,947	2024
Lead Filipino	CA	\$377,114	Executive Dir.	\$50,452	\$50,452	2024
No More A Stranger Foundation	UT	\$254,010	Executive Director	\$45,831	\$54,322	2024
Move To Amend	CA	\$253,286	Director	\$4,800	\$4,942	2023
Election Reformers Network Inc	MD	\$383,901	Executive Director	\$160,775	\$179,212	2023
Cuba Study Group Inc	DC	\$246,841	Executive Director	\$170,984	\$178,894	2023
Opportunities For All Floridians Inc	FL	\$385,701	Officer	\$80,850	\$90,557	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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	44 organizations. Compensation range \$1,308–\$235,302; filing years 2022–2024.
SIZE BASIS	Matched on total revenue (\$315,887); for reference, expenses \$196,463 and assets \$697,605.
ROLE MATCH	Sarah Lipton-lubet, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	16 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	80 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 (Sarah Lipton-lubet) 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 44 similarly situated organizations (Same NTEE sector (R99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,945 is reasonable (approximately the 16th 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.