

Ma Hilas Heart Project Foundation

Executive Director / CEO

EIN 832640889

TX · NTEE P99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jason Massiatte, Executive Director / CEO** (\$180,000) against **every comparable organization** that fit the selection criteria — **83** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

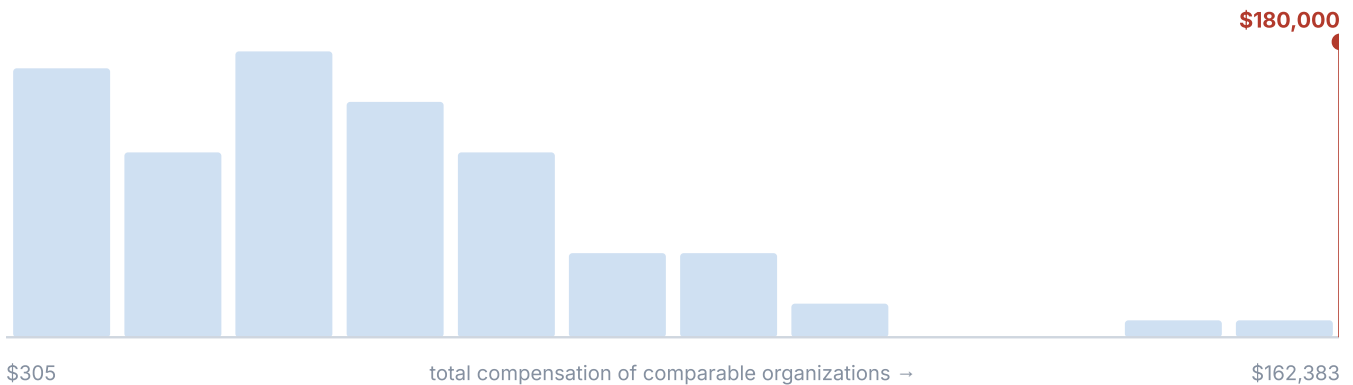
Benchmarked executive: Jason Massiatte — reported title “PRESIDENT & CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P99).
BUDGET	Total revenue between \$106,990 and \$239,532 — 0.67x to 1.50x the subject's \$159,688 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P99), nationwide + budget 0.67–1.5x revenue.

83 organizations qualified on sector, size, and geography → **83** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,700	\$18,564	\$39,534	\$56,647	\$81,431	\$180,000
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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 TX 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
The Seven Project Inc	FL	\$156,972	Chief Executive Officer	\$17,800	\$17,211	2023
Communities Of Belonging	WA	\$156,768	Executive Director	\$65,000	\$58,177	2024
Tri County Community Health Fund	WA	\$154,307	Director	\$57,970	\$51,885	2024
Hagars Heart	TX	\$165,357	Executive Dir.	\$33,875	\$33,875	2024
Four Winds American Indian Council	CO	\$165,663	Exec Dir Chair	\$48,000	\$46,012	2024
Long Island Coalition Against Bullying	NY	\$153,708	Executive Director	\$56,160	\$50,732	2024
Samaritan Works Inc	OH	\$170,065	Executive Di	\$50,000	\$54,505	2023
Rosemarys Wish Kids Inc	RI	\$170,748	Secretarytreasurer	\$31,200	\$29,908	2024
Lafayette Fire Department Relief	MN	\$148,445	Secretary	\$300	\$305	2023
Thrive 360 Ministries Inc	FL	\$146,224	President	\$75,324	\$70,739	2024
Inside Out Thrift Ministries Inc	IL	\$173,631	President	\$3,780	\$3,825	2023
The Literacy Center For Dyslexia I	FL	\$141,696	President	\$6,625	\$6,222	2024
Hope Centers For Children Of Africa	WI	\$179,084	Executive Di	\$38,001	\$40,846	2023
Interplanetary Help Desk	TX	\$139,534	President	\$24,401	\$25,122	2023
Roger L Von Amelunxen Foundation Inc	NY	\$137,553	Vice-pres, secretary & Dire	\$18,200	\$16,441	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Upstream Access	OR	\$137,544	Secretary	\$9,275	\$8,611	2024
The Five Pillars Organization	CA	\$181,873	Executive Dir.	\$19,000	\$16,401	2024
Waggies By Maggie And Friends Inc	DE	\$183,586	President	\$4,747	\$4,647	2024
Operation Red White And Brave Foundation	AR	\$184,455	Chairman Of The Board	\$44,000	\$50,904	2023
On Our Own Of Cecil County Inc	MD	\$133,190	Executive Director	\$33,195	\$31,940	2023
A Second Wish By Demetrius Inc	FL	\$187,840	Executive Director / Ceo	\$26,000	\$24,417	2024
Esteem Total Transformation	NC	\$188,177	Owner	\$54,000	\$55,779	2024
The Fuqua Foundation	IL	\$190,580	Director	\$13,447	\$12,875	2025
Christian Social Services Cent	KY	\$128,678	Director	\$32,954	\$34,482	2025
Hearts Of Empowerment Inc	VA	\$192,110	Ceo	\$33,275	\$33,067	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 **83** organizations. Compensation range \$305–\$162,383; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$159,688); for reference, expenses \$583,802 and assets \$192,734. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jason Massiatte, reported title " <i>PRESIDENT & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	98 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 (Jason Massiatte) 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 83 similarly situated organizations (Same NTEE sector (P99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$180,000 is reasonable (approximately the 100th 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.