

The Next It Girl

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Napiya Nubuya, Executive Director / CEO** (\$33,336) against **every comparable organization** that fit the selection criteria — **931** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

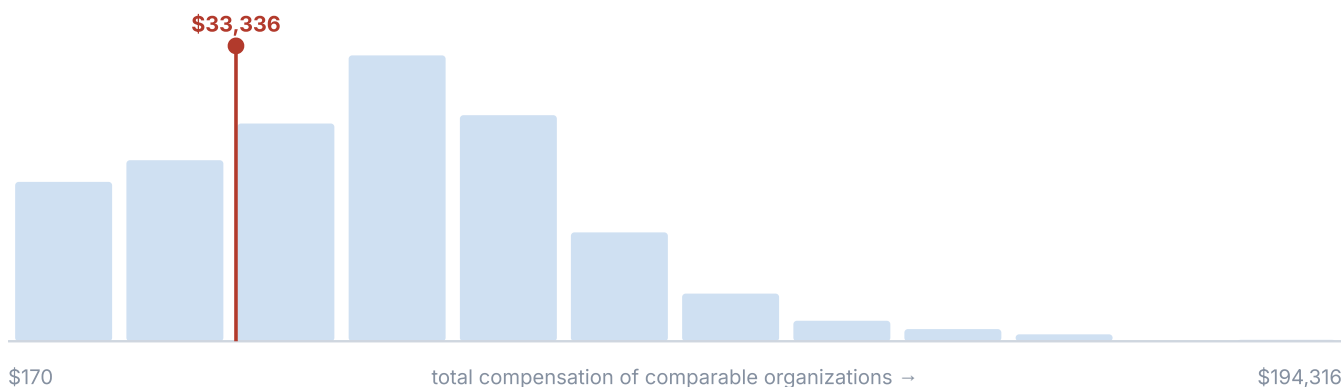
Benchmarked executive: Napiya Nubuya — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O53).
BUDGET	Total revenue between \$232,900 and \$521,418 — 0.67x to 1.50x the subject's \$347,612 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

931 organizations qualified on sector, size, and geography → **931** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,057	\$30,034	\$52,855	\$71,669	\$89,616	\$33,336
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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 SC 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
Lexington Fraternal Order Of	KY	\$347,585	President	\$5,000	\$5,002	2024
Open Hearts Foundation	CA	\$347,573	Executive Director (Thru 3/24)	\$23,892	\$19,209	2024
Sola Robotics	CA	\$347,696	Executive Director	\$57,960	\$46,598	2024
Infinite Lifestyle Solutions Inc	PA	\$347,460	Excutive Director	\$73,758	\$68,482	2024
Vision Ministries Outreach Inc	FL	\$347,410	Director	\$67,308	\$58,871	2024
Blueprint 58 Inc	GA	\$347,869	President & Ceo	\$69,750	\$65,297	2024
Avenue941 Inc	FL	\$347,323	Executive Director	\$71,142	\$62,224	2024
So Kids Soar	DC	\$347,935	Executive Dir.	\$104,615	\$87,997	2023
Mulberry International	KY	\$347,266	Executive Director	\$48,900	\$47,654	2025
Rsa Of Dance And Performing Arts	TX	\$347,192	Executive Director	\$48,000	\$44,704	2024
The Greenhouse	CA	\$348,281	Executive Director (March To Present)	\$59,913	\$48,168	2024
Srd-straightening Reins Foundation	CA	\$346,745	Director	\$35,256	\$28,345	2024
Girls In The Know	MO	\$348,541	Executive Driector	\$85,633	\$84,444	2024
Backlight Productions	TN	\$348,625	Executive Director	\$51,120	\$50,029	2024
Bethpage Discovery Program Inc	NY	\$348,657	Director	\$15,358	\$13,303	2023
Liberty Lodge Inc	FL	\$346,422	Director	\$37,208	\$32,544	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Gillwell Foundation	NE	\$348,947	Secretary/executive Direct	\$57,264	\$59,038	2023
Convivir Colorado	CO	\$349,346	Ceo & Founder	\$92,459	\$82,544	2024
Young Black And Lit	IL	\$345,780	Co Founder Board Of Director	\$39,231	\$34,983	2025
Athletic Club Miami Inc	FL	\$349,620	President	\$124,267	\$111,900	2023
Maine Boys To Men	ME	\$349,767	Executive Director	\$55,080	\$52,868	2023
Purcellville Teen Centerincorporated	VA	\$345,362	President	\$87,500	\$78,660	2024
Progressive Leadership Initiative Education Fund Inc	DC	\$345,359	President	\$15,936	\$13,020	2024
Listen To Our Future Inc	IN	\$345,202	Ceo	\$50,125	\$49,215	2024
Joshua And Caleb Leadership Centre	OH	\$344,929	President	\$73,658	\$72,636	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 931 organizations. Compensation range \$170–\$194,316; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$347,612); for reference, expenses \$118,125 and assets \$246,107. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Napiya Nubuya, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	39 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	28 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	26 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 (Napiya Nubuya) 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 931 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,336 is reasonable (approximately the 28th 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.