

Mat Foundation

Executive Director / CEO

EIN 834056869

CA · NTEE B28

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sara Alavikia, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **227** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

Benchmarked executive: Sara Alavikia — reported title “Administrator”, 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 (B28).
BUDGET	Total revenue between \$35,437 and \$79,338 — 0.67x to 1.50x the subject's \$52,892 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

227 organizations qualified on sector, size, and geography → **227** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$3,668	\$9,758	\$22,483	\$51,080	\$107,280	\$24,000
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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 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
Barat Education Foundation	IL	\$52,959	Treasurer	\$3,000	\$3,232	2025
Shiloh University	IA	\$52,703	President And Trustee	\$60,000	\$76,081	2023
Fsa Scholarship Foundation	TX	\$53,115	Executive Director	\$17,400	\$20,157	2023
Citizens For Road Safety Texas	TX	\$53,170	President	\$7,500	\$8,439	2024
The Drost Family Foundation	NY	\$52,606	Trustee	\$2,860	\$2,993	2023
Barneveld Free Library Association	NY	\$52,597	Library Director	\$20,106	\$21,040	2023
The Coalition Of Schools Educating	MA	\$53,238	Former Executive Director	\$152,258	\$149,937	2025
Hepburn Bootstrap Foundation Inc	WI	\$52,463	Assistant Secretary	\$57,748	\$69,843	2023
Aj Center Inc	FL	\$52,350	Vp	\$12,500	\$13,208	2024
Otho Davis Scholarship Foundat	NJ	\$52,243	Exec Director	\$20,000	\$20,086	2024
Association Of Two-way And Dual	CA	\$52,172	Executive Dir.	\$155,000	\$150,553	2024
Self Development Scottsdale Academy	AZ	\$52,171	Member	\$4,995	\$5,563	2023
Kauffman Fasttrac Inc	MO	\$52,110	Board Member/treasurer	\$76,422	\$91,048	2024
Wireless Infrastructure Association	VA	\$53,833	President	\$42,749	\$46,430	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ohio Contractors Association Advancement	OH	\$51,788	Treasurer/secretary	\$49,422	\$58,881	2024
Yau High School Sciences Awards	MA	\$51,477	Treasurer/director	\$9,416	\$9,799	2023
The Ivy Foundation	VA	\$54,330	Executive Director	\$104,004	\$116,294	2023
Airmen Memorial Foundation Inc	MD	\$51,291	Treasurer	\$8,743	\$9,194	2024
Seakay Inc	CA	\$51,253	President Ceo	\$54,000	\$52,451	2024
Family House Learning Center	WA	\$54,581	President/teacher	\$9,333	\$9,677	2023
Colorado Municipal Judges	CO	\$51,168	Exec Director	\$18,920	\$20,407	2024
Honesdale Communities That Care Inc	PA	\$54,657	Executive Director [Thru 10/31/2023]	\$30,000	\$34,646	2023
Junior Achievement Of Eastern Iowa	IA	\$54,804	Authorized Agent	\$8,616	\$10,612	2024
Las Vegas Collegiate Inc	NV	\$50,720	Exe. Director/chair	\$103,000	\$124,467	2022
Iipa Scholarships Forever Inc	IA	\$50,432	Executive Di	\$5,764	\$7,309	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 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 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	227 organizations. Compensation range \$170–\$510,496; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$52,892); for reference, expenses \$142,398 and assets \$0. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sara Alavikia, reported title " <i>Administrator</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	69 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	22 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	52 nd
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	41 st

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 (Sara Alavikia) 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 227 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 52nd 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.