

The Hidden Opponent Inc

Executive Director / CEO

EIN 843209846

CA · NTEE F01

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Leeann Passaro, Executive Director / CEO** (\$30,500) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

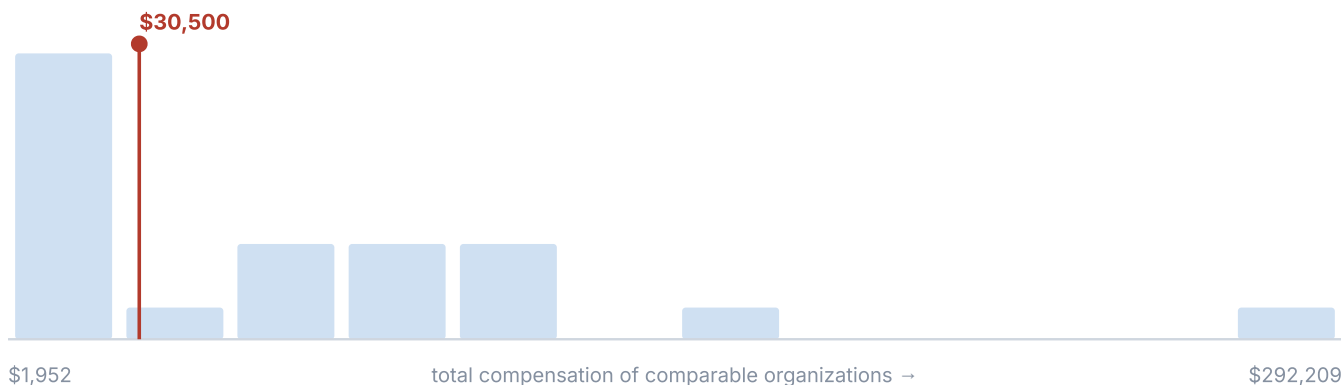
Benchmarked executive: Leeann Passaro — reported title “COO”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F01).
BUDGET	Total revenue between \$139,079 and \$311,373 — 0.67x to 1.50x the subject's \$207,582 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F01), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,900	\$15,556	\$50,859	\$87,755	\$117,252	\$30,500
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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
Avery's Angels Foundation Inc	MO	\$204,105	Employee	\$98,417	\$117,252	2024
Mindfulness And Positivity Project	CO	\$200,477	Executive Director	\$45,800	\$50,859	2023
Suffer Out Loud	MT	\$220,146	Executive Dir.	\$10,825	\$13,125	2024
1 Degree Of Separation Inc	CA	\$220,527	President	\$46,000	\$44,680	2024
Triangle Disability Advocates Inc	NC	\$225,652	Executive Director	\$13,000	\$15,556	2023
Kiflaorg Inc	NY	\$229,470	Chief Science Officer	\$65,744	\$68,799	2023
Children S Mental Health Resource Center Inc	HI	\$175,130	Executive Director	\$22,017	\$22,173	2024
Healing Minds Nola	LA	\$175,082	President Director	\$70,850	\$87,755	2024
Therapy First Corporation	PA	\$251,692	Executive Director	\$18,083	\$20,284	2024
Words Of Hope 4 Life	MI	\$161,866	Executive Di	\$19,500	\$22,641	2024
The Liv Project	PA	\$259,477	Executive Director/ Board Director	\$2,000	\$2,310	2023
Asian Mental Health Project	CA	\$155,399	Director Of Partnership	\$2,010	\$1,952	2024
The Pete Foundation Inc	KY	\$151,770	Secretary Treasurer	\$2,400	\$2,900	2024
The Futures Foundation	MI	\$147,273	Executive Director	\$244,459	\$292,209	2023
Moms Mental Health Initiative Inc	WI	\$145,042	Co-founder Executive Director	\$45,400	\$54,909	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rebel With A Cause Films	CO	\$276,545	President/executive Director	\$10,000	\$11,105	2023
Black Mental Health Oregon	OR	\$277,124	Executive Director President	\$143,750	\$154,596	2023
Project Safety Net	CA	\$293,508	President & Ceo	\$112,896	\$109,657	2024
Nevada Coalition For	NV	\$296,353	Ceo/president	\$77,000	\$86,819	2024
Nami Piedmont Tri-county	SC	\$308,875	Executive Director	\$66,608	\$78,164	2024
Stay Here Nonprofit Corporation	TN	\$309,238	Ceo	\$97,587	\$115,384	2024

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 21 organizations. Compensation range \$1,952–\$292,209; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$207,582); for reference, expenses \$131,381 and assets \$202,038.

ROLE MATCH Leeann Passaro, reported title "COO", 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.**

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	43 rd
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	43 rd

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 (Leeann Passaro) 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 21 similarly situated organizations (Same NTEE sector (F01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,500 is reasonable (approximately the 43rd 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.