

Horizons Greater Boston Inc

Executive Director / CEO

EIN 843317487
 MA · NTEE P20
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Claudio Martinez, Executive Director / CEO** (\$70,548) 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 **57th** percentile of comparable organizations within the typical range

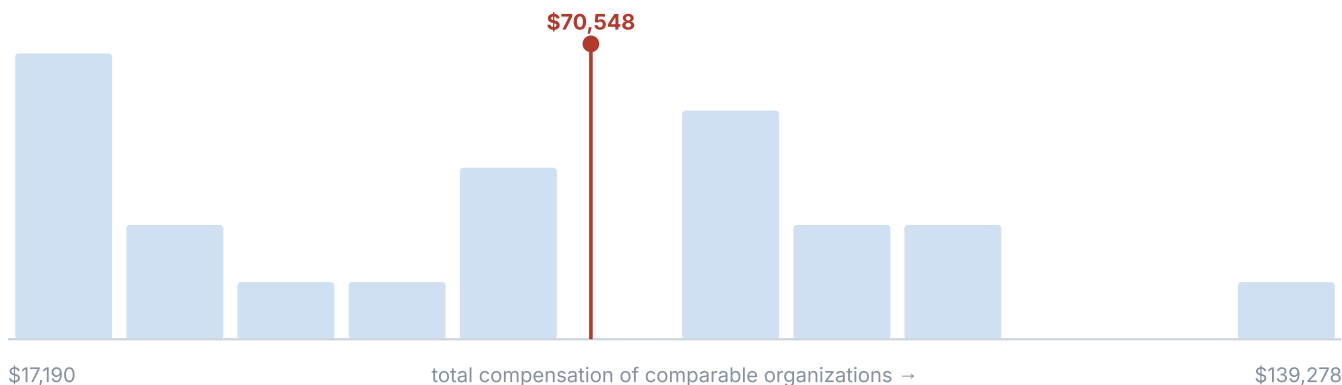
Benchmarked executive: Claudio Martinez — reported title “EXEC DIR (AS OF 06/2024)”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$196,543 and \$440,022 — 0.67x to 1.50x the subject's \$293,348 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + MA + 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



\$21,857	\$28,958	\$61,800	\$87,635	\$100,000	\$70,548
----------	----------	----------	----------	-----------	----------



● 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 MA 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
Urbano Project Inc	MA	\$302,196	Executive Director/vp	\$61,800	\$61,800	2024
Cohasset Center For Student Coastal	MA	\$280,012	President	\$34,184	\$34,184	2024
Second Chance Cars Inc	MA	\$306,993	Executive Director	\$100,000	\$100,000	2024
Kisoboka Uganda	MA	\$277,162	Founder	\$40,000	\$40,000	2024
Pathway Initiative Inc	MA	\$323,288	Ceo	\$17,190	\$17,190	2024
Berkshire Missions Inc	MA	\$256,337	Execdirector	\$18,200	\$18,200	2024
Route One Ministry	MA	\$252,784	Executive Director	\$97,747	\$97,747	2024
Massachusetts Climate Action Network Inc	MA	\$337,333	Executive Director Part Year	\$53,548	\$55,130	2023
Coalition For Social Justice Action	MA	\$239,351	Executive Director	\$20,394	\$21,857	2022
Michael Dukakis Institute Inc	MA	\$232,616	Treasurer	\$26,000	\$26,000	2024
Beaver Institute Inc	MA	\$354,286	Executive Dir.	\$92,968	\$92,968	2024
Ibew Local 104 Brotherhood Fund	MA	\$229,105	President	\$78,194	\$80,504	2023
Southeastern Massachusetts Agricultural	MA	\$227,975	Executive Director	\$79,603	\$79,603	2024
Hospitality Common Inc	MA	\$222,254	Director, Executive Director	\$28,127	\$28,958	2023
Global Disaster Relief Team Inc	MA	\$208,427	President	\$60,000	\$61,772	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Community Service Of Newburyport	MA	\$378,838	Executive Di	\$67,963	\$67,963	2024
Visiting Dental Hygiene Inc	MA	\$384,927	Board Chair	\$139,278	\$139,278	2024
Families For Depression Awareness Inc	MA	\$400,607	Coexec Director	\$104,939	\$104,939	2024
Sciboston Inc	MA	\$409,561	Executive Di	\$89,954	\$87,635	2025
Newborn Brain Society Inc	MA	\$423,941	Director Of Operations	\$80,850	\$80,850	2024
Community Play Workshop Inc	MA	\$436,551	Executive Dir.	\$25,233	\$25,978	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 \$17,190–\$139,278; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$293,348); for reference, expenses \$275,102 and assets \$170,801.
ROLE MATCH	Claudio Martinez, reported title " <i>EXEC DIR (AS OF 06/2024)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	57 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	57 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 (Claudio Martinez) 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 (P20) + MA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,548 is reasonable (approximately the 57th 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.