

Pops Passion

Executive Director / CEO

EIN 852610895
 NC · NTEE B80
 FY ending 2023-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Dennis Williams, Executive Director / CEO** (\$77,500) 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 **89th** percentile of comparable organizations within the typical range

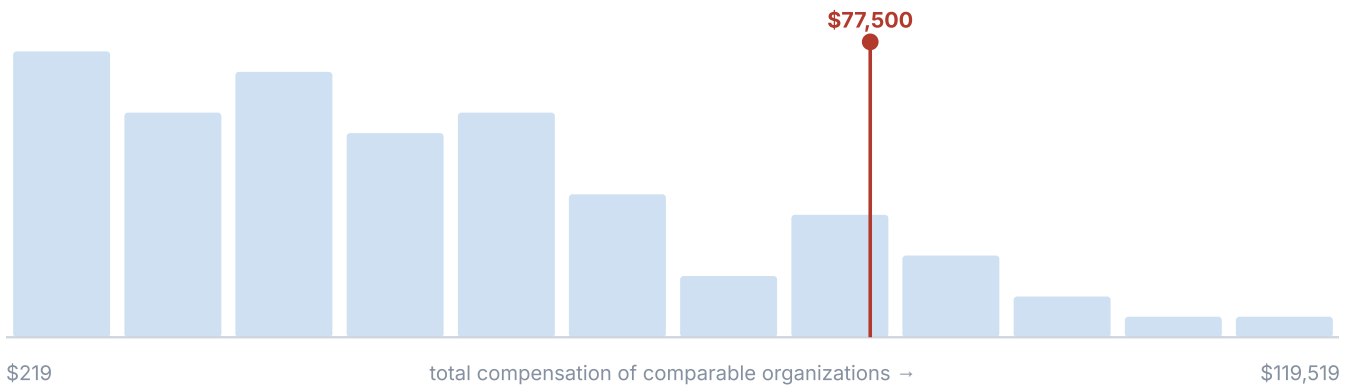
Benchmarked executive: Dennis Williams — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B80).
BUDGET	Total revenue between \$175,536 and \$392,992 — 0.67x to 1.50x the subject's \$261,995 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B80), 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



\$5,174	\$16,784	\$35,323	\$54,842	\$78,207	\$77,500
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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 NC 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
Associated Students Of Whittier College	CA	\$258,096	President	\$5,349	\$4,470	2023
Columbia Uplift Inc	IL	\$257,902	President	\$4,800	\$4,436	2024
Mifal Hafatza Inc	NY	\$266,922	President	\$24,000	\$20,386	2024
The Attitude Is Everything Foundation	AZ	\$267,282	Executive Director	\$47,687	\$43,112	2024
Capital Foundation Of New York Inc	NY	\$268,835	President And Director	\$4,603	\$3,910	2024
Oakland Homeschool Music Inc	MI	\$254,609	President / Ceo	\$14,788	\$14,772	2023
Making The Right Connections Inc	CA	\$269,550	President & Ceo	\$27,999	\$22,728	2024
North Shore Coalition	IL	\$253,489	Executive Director	\$13,924	\$13,248	2023
The Summer Institute Inc	TX	\$271,230	Treasurer, Executive Director	\$18,462	\$16,913	2025
Believe In A Dream Inc	IN	\$251,306	Executive Dir.	\$56,731	\$57,900	2023
Mz Goose Inc	FL	\$274,308	Ceo President	\$4,326	\$3,820	2024
Brooklyn Debate League Inc	NY	\$248,729	Executive Director	\$89,020	\$75,618	2024
Families Aspiring In Trust And Holiness Catholic Home Education Community I	FL	\$275,438	Officer	\$16,440	\$14,518	2024
Beta Sigma Phi Charitable Foundation	MO	\$248,195	Director/president	\$5,018	\$4,996	2024
Latitude Learning Resources	NH	\$246,741	President	\$18,650	\$16,188	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Small Hands On Art	WA	\$244,415	President Director	\$60,000	\$50,498	2024
Young Money Finances	MI	\$244,000	Executive Director	\$34,000	\$33,964	2023
The Evolved Network Nfp	IL	\$243,834	Executive Director And President	\$85,000	\$78,554	2024
Association Of Texas Small School Bands	TX	\$282,096	Executive Director	\$60,000	\$54,965	2025
Thrive Longview Inc	TX	\$241,667	Director	\$58,191	\$54,719	2024
Project Ledo	OR	\$282,845	President & Executive Director	\$87,629	\$76,498	2024
Heritage Instructional Services	MD	\$288,183	Program Admin	\$27,736	\$23,748	2025
Nino De La Caridad Inc	NY	\$235,024	Executive Di	\$23,300	\$19,792	2024
Middlesex League Inc	MA	\$233,073	Treasurer	\$8,502	\$6,997	2025
Neighborhood Youth Services Inc	MN	\$232,008	Executive Di	\$36,923	\$34,297	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 \$219–\$119,519; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$261,995); for reference, expenses \$256,306 and assets \$7,110.

ROLE MATCH Dennis Williams, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	89 th
Total compensation (D + F), as reported (no adjustments)	84 th
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	82 nd

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 (Dennis Williams) 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 10, 2026, comparing compensation against 83 similarly situated organizations (Same NTEE sector (B80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,500 is reasonable (approximately the 89th 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 10, 2026.