

Joy Education Foundation

Executive Director / CEO

EIN 862458870

OK · NTEE B90

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Demetrius Lancaster, Executive Director / CEO** (\$116,590) against **every comparable organization** that fit the selection criteria — **373** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

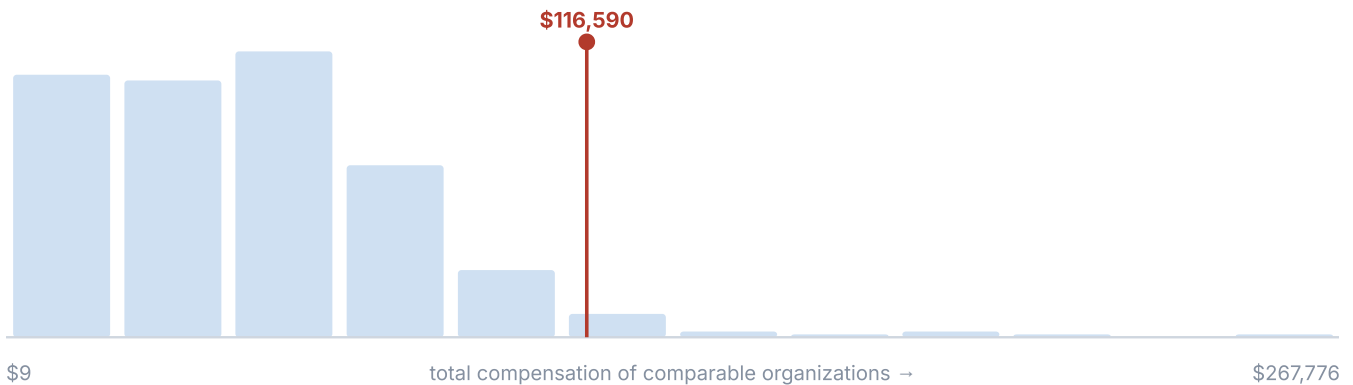
Benchmarked executive: Demetrius Lancaster — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$162,267 and \$363,286 — 0.67x to 1.50x the subject's \$242,191 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

373 organizations qualified on sector, size, and geography → **373** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,241	\$24,457	\$46,435	\$67,691	\$91,323	\$116,590
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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 OK 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
Ashtabula County Continued Education	OH	\$242,364	Executive Director	\$55,643	\$55,103	2023
Coastal Interpretive Center	WA	\$241,549	Executive Dir.	\$52,519	\$43,963	2023
Hack Ny Inc	NY	\$241,537	Director	\$17,500	\$14,361	2024
Wegoja Foundation	SC	\$242,898	Executive Director	\$61,875	\$58,622	2024
Potential Endeavors	MN	\$241,289	President And Treasurer	\$15,000	\$13,460	2024
Academy31 Inc	NC	\$240,918	President	\$25,440	\$23,872	2024
Wings For Learning	TX	\$240,694	Executive Di	\$54,000	\$49,056	2024
The Simple Vue Academy Charter School Inc	GA	\$244,023	Executive Director	\$38,749	\$35,383	2024
Once Upon Our Time Capsule	IL	\$244,192	Co-founder Board Chair	\$53,335	\$49,025	2023
Housing Leadership Of Palm Beach County	FL	\$244,400	President & Ceo	\$125,465	\$107,039	2024
Cleveland Municipal School District	OH	\$239,927	Director	\$138,367	\$133,092	2024
Shermont Manor	MT	\$239,735	Ceo	\$19,661	\$19,247	2024
Project Deep Association Inc	MA	\$244,681	Executive Di	\$65,000	\$51,678	2025
Tracy Chamber Of Commerce	CA	\$244,979	Ceo	\$78,900	\$63,700	2023
The Investors Academy Inc	GA	\$245,033	Ceoexecutive Director	\$36,000	\$32,873	2024
Peacemakers Inc	CA	\$239,222	Founding Director	\$13,000	\$10,496	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Witkids Inc	TN	\$239,012	President	\$86,885	\$82,940	2024
Forever R Children	OH	\$237,961	Executive Di	\$4,000	\$3,847	2024
Northeast South Dakota Area Health	SD	\$246,649	Center Direc	\$66,732	\$66,883	2024
Kidspirit Inc	NY	\$246,871	Executive Di	\$30,000	\$25,346	2023
Puerto Rico Alliance For Companion Animals Inc	PR	\$237,207	Treasurer	\$3,600	\$3,600	2024
Partners For A Better Education Inc	NY	\$247,629	Executive Dir.	\$47,077	\$38,633	2024
Youth Popular Culture Institute Inc	MD	\$247,809	President	\$91,000	\$77,263	2024
Best Skills Academy	SC	\$247,838	Executive Di	\$29,975	\$28,399	2024
Creative Lives Inc	VT	\$236,202	Executive Di	\$74,000	\$67,642	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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	373 organizations. Compensation range \$9–\$267,776; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$242,191); for reference, expenses \$213,189 and assets \$227,755.
ROLE MATCH	Demetrius Lancaster, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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	97 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	94 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 (Demetrius Lancaster) 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 373 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$116,590 is reasonable (approximately the 97th 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.