

Kos Inc

Executive Director / CEO

EIN 862557325

GA · NTEE B80

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **James Smith, Executive Director / CEO** (\$21,850) against **every comparable organization** that fit the selection criteria — **49** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

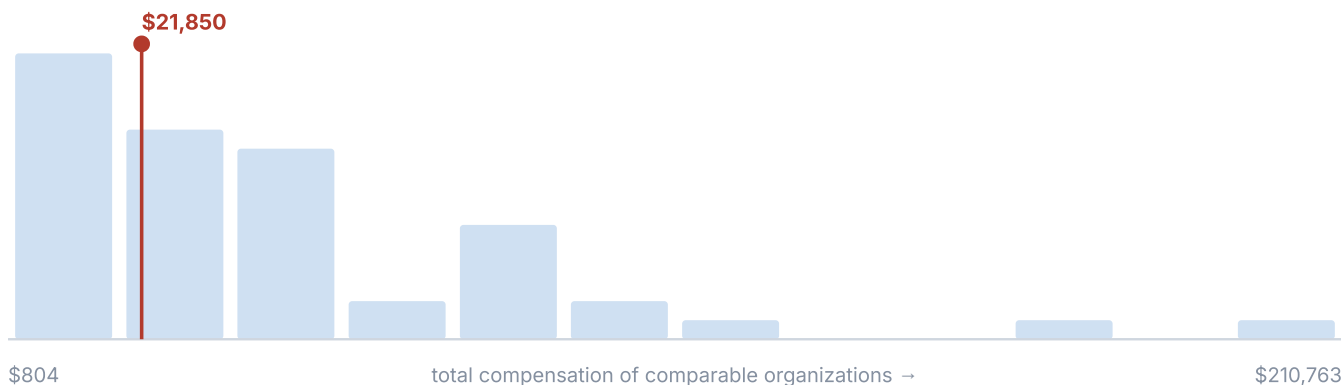
Benchmarked executive: James Smith — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B80).
BUDGET	Total revenue between \$118,534 and \$265,375 — 0.67x to 1.50x the subject's \$176,917 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B80), nationwide + budget 0.67–1.5x revenue.

49 organizations qualified on sector, size, and geography → **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,026	\$16,636	\$34,902	\$56,231	\$82,752	\$21,850
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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 GA 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
Literacy Advocates Usa Inc	FL	\$177,050	President	\$40,000	\$36,299	2024
Virginia Law Review Association	VA	\$177,170	Secretary	\$18,369	\$17,133	2024
Lives Without Limits Inc	GA	\$176,106	Executive Dir.	\$23,740	\$23,059	2024
The Fashion Foundation Inc	NY	\$175,871	President	\$27,500	\$24,005	2024
Education With Purpose Foundation For Pacific Islanders	WA	\$171,228	Executive Director	\$81,504	\$72,573	2023
Pearls Academy Incorporated	PA	\$187,639	Executive Director	\$53,112	\$51,165	2024
Believe It Achieve It	CA	\$166,000	Executive Director	\$50,000	\$42,940	2023
Freedom Village Of Hope	TN	\$193,592	Consulting Assistant Executive Director	\$32,500	\$33,001	2024
Northwest Suburban Conference	MN	\$159,661	Executive Secretary	\$25,000	\$23,248	2025
Way Coffee Co	MI	\$157,749	Executive Di	\$28,221	\$27,414	2025
Streams In The Wasteland Christian	UT	\$157,356	Director	\$75,000	\$76,342	2023
The Partnership Inc	DE	\$155,522	President	\$4,850	\$4,588	2024
Scholar Career Coaching Inc	FL	\$144,351	Executive Director	\$46,720	\$43,650	2023
B Relyt Organization Inc	CA	\$210,023	Ceo	\$27,794	\$23,185	2024
Wise Choices For Girls	CA	\$212,769	Executive Director	\$47,500	\$39,622	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Library Of Michigan Foundation	MI	\$212,885	Executive Director/Chief Development	\$99,591	\$99,301	2024
Educational Access Group	CO	\$215,225	Director And President	\$79,875	\$72,081	2025
The Graduate Student Government	ME	\$138,557	President	\$3,301	\$3,111	2025
Rural Youth Institute	ME	\$215,437	President And Director	\$45,331	\$43,849	2024
Stanford University Bookstore	CA	\$135,857	President	\$245,418	\$210,763	2023
Friends Of The Hamilton Schools	MT	\$133,739	Director	\$750	\$804	2023
Asian Student Achievement	IL	\$221,401	President/ceo	\$29,792	\$28,293	2024
Always Knocking Inc	CA	\$222,825	Executive Director	\$27,062	\$23,241	2023
Jump Math Inc	IA	\$130,545	Ceo	\$159,367	\$168,566	2024
When Girls Get Together Inc	IL	\$223,665	Ex Dir	\$45,061	\$44,059	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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 49 organizations. Compensation range \$804–\$210,763; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$176,917); for reference, expenses \$168,558 and assets \$21,852.

ROLE MATCH	James Smith, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	33 rd
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	27 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 (James Smith) 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 49 similarly situated organizations (Same NTEE sector (B80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,850 is reasonable (approximately the 33rd 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.