

# Liga De Justicia Foundation Inc

Executive Director / CEO

EIN 863780945

NY · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marc A Soto, Executive Director / CEO** (\$6,154) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 5<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Marc A Soto — 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 (P20).

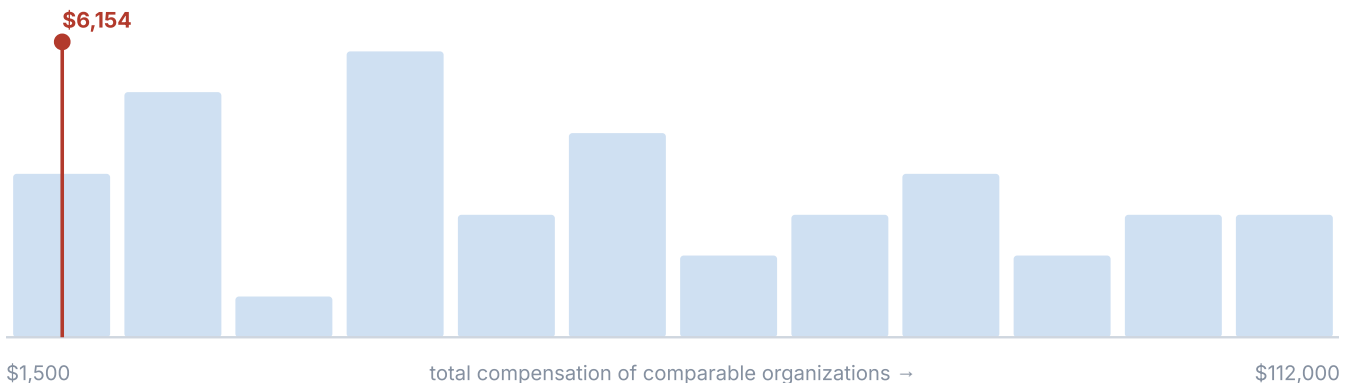
**BUDGET** Total revenue between \$139,272 and \$311,805 — 0.67x to 1.50x the subject's \$207,870 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P20) + NY + budget 0.67–1.5x revenue.

**43** organizations qualified on sector, size, and geography

→ **43** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,645

\$27,770

\$50,000

\$78,298

\$100,508

**\$6,154**



## ■ 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 NY 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
<a href="#">Southern Door Community Land Trust Inc</a>	NY	\$207,189	Executive Director	\$70,408	<b>\$70,408</b>	2024
<a href="#">P V Amman Temple Of N A</a>	NY	\$211,062	Priest	\$6,000	<b>\$6,177</b>	2023
<a href="#">Umbrella Of The Capital District Inc</a>	NY	\$211,846	Executive Dir.	\$54,150	<b>\$54,150</b>	2024
<a href="#">Shower Power Inc</a>	NY	\$213,183	Executive Director	\$85,000	<b>\$85,000</b>	2024
<a href="#">Wheeling Forward Inc</a>	NY	\$202,236	President	\$18,000	<b>\$18,532</b>	2023
<a href="#">Center For Family Life Community</a>	NY	\$214,276	Co-executive Director	\$50,028	<b>\$51,506</b>	2023
<a href="#">Christmas Magic Inc</a>	NY	\$200,181	Treasurer	\$6,300	<b>\$6,300</b>	2024
<a href="#">Be A Friend Project Inc</a>	NY	\$217,189	Executive Di	\$67,692	<b>\$69,691</b>	2023
<a href="#">St Pauls House Inc</a>	NY	\$196,824	Director	\$15,000	<b>\$14,613</b>	2025
<a href="#">Maria M Love Convalescent Fund</a>	NY	\$196,724	Executive Director	\$30,168	<b>\$29,390</b>	2025
<a href="#">Downstairs Cabaret Inc</a>	NY	\$196,499	Producing Director	\$14,773	<b>\$14,773</b>	2024
<a href="#">Independence 2nd Owner Corp</a>	NY	\$193,146	Chief Executive Officer	\$81,429	<b>\$81,429</b>	2024
<a href="#">Friends Of The East River Esplanade</a>	NY	\$192,057	Executive Director, As Of May 2024	\$41,487	<b>\$41,487</b>	2024
<a href="#">Tikvaseinu Inc</a>	NY	\$223,945	Ceo	\$50,000	<b>\$50,000</b>	2024
<a href="#">Stimulating Minds Through</a>	NY	\$225,571	Ceo	\$16,940	<b>\$16,940</b>	2024
<a href="#">Cancer Resource Center Of The</a>	NY	\$189,878	President/ce	\$84,017	<b>\$84,017</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Hungarian Human Rights Foundation</a>	NY	\$229,030	Executive Director	\$29,700	<b>\$29,700</b>	2024
<a href="#">Turkic Foundation Of Brooklyn Inc</a>	NY	\$231,866	President	\$77,723	<b>\$80,019</b>	2023
<a href="#">Life Solutions Of Hamlin Inc</a>	NY	\$233,981	Director	\$1,500	<b>\$1,500</b>	2024
<a href="#">Mom Starts Here Inc</a>	NY	\$235,254	Former Vice Chair/executiv	\$76,576	<b>\$76,576</b>	2024
<a href="#">Foreign Service Fellowship International Inc</a>	NY	\$236,150	President And Director	\$94,944	<b>\$94,944</b>	2024
<a href="#">Humanitarian Innovation Group Inc</a>	NY	\$236,983	Secretary	\$16,667	<b>\$17,159</b>	2023
<a href="#">Positive Behavior Support Community</a>	NY	\$173,087	Executive Director	\$32,400	<b>\$33,357</b>	2023
<a href="#">Spring Community Partners Inc</a>	NY	\$167,015	Executive Dir.	\$40,700	<b>\$41,902</b>	2023
<a href="#">Coats Street Housing Development Fund</a>	NY	\$255,158	President	\$34,167	<b>\$33,286</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 43 organizations. Compensation range \$1,500–\$112,000; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$207,870); for reference, expenses \$145,146 and assets \$58,909.

**ROLE MATCH** Marc A Soto, reported title "*EXECUTIVE DIRECTOR*", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	5 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	7 <sup>th</sup>
Reportable pay only (column D), adjusted	19 <sup>th</sup>
All sources (D + E + F), adjusted	5 <sup>th</sup>

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 (Marc A Soto) 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 43 similarly situated organizations (Same NTEE sector (P20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,154 is reasonable (approximately the 5<sup>th</sup> 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.