

Empathy In Nature Project Inc

Executive Director / CEO

EIN 870856460

CA · NTEE B21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Angelina Giovannini, Executive Director / CEO** (\$150,000) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

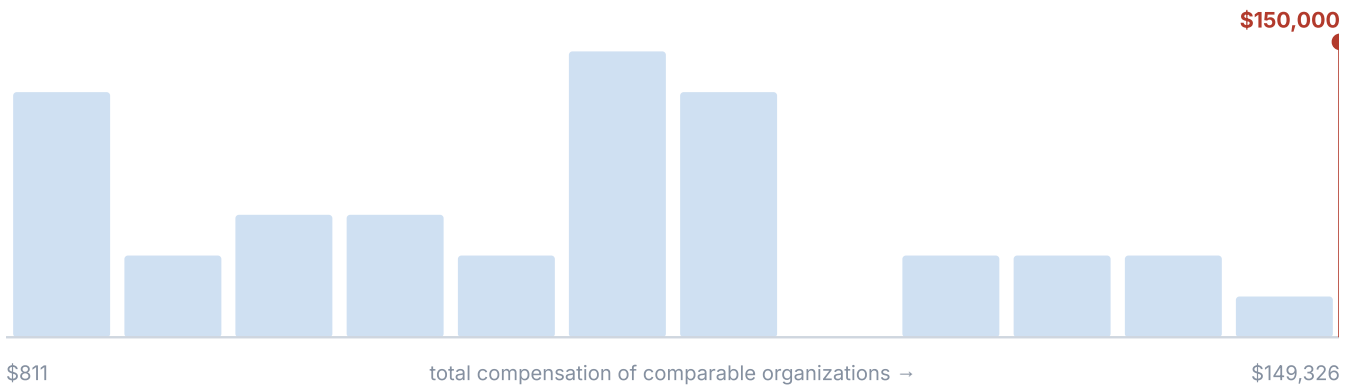
Benchmarked executive: Angelina Giovannini — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (B21). |
| BUDGET | Total revenue between \$251,970 and \$564,114 — 0.67x to 1.50x the subject's \$376,076 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (B21) + CA + budget 0.67–1.5x revenue. |

36 organizations qualified on sector, size, and geography → **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------|----------|----------|----------|-----------|------------------|
| \$10,450 | \$34,979 | \$65,689 | \$80,656 | \$121,451 | \$150,000 |
|----------|----------|----------|----------|-----------|------------------|



■ 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 CA 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 |
|--|-------|-----------|---------------------|-----------------|------------------|------|
| The Playplace Etc | CA | \$376,758 | President | \$12,500 | \$12,500 | 2024 |
| Broadway Childrens School Of | CA | \$374,497 | Director | \$62,158 | \$62,158 | 2024 |
| Valley Parent Preschool | CA | \$381,198 | Director | \$64,700 | \$63,032 | 2025 |
| Chico Oaks Preschool | CA | \$368,209 | Treasurer | \$7,200 | \$7,200 | 2024 |
| Glenridge Nursery School | CA | \$361,159 | Program Dir | \$149,326 | \$149,326 | 2024 |
| Santa Ynez Valley Outreach Center | CA | \$391,350 | Director | \$14,080 | \$14,496 | 2023 |
| Live Oak Preschool | CA | \$358,451 | Executive Dir. | \$75,665 | \$73,715 | 2025 |
| The Way Enterprises Inc | CA | \$354,246 | Ceo | \$46,000 | \$44,814 | 2025 |
| Berkeley Hills Parents Association | CA | \$340,360 | Exec. Direct | \$77,439 | \$77,439 | 2024 |
| Discovery Montessori | CA | \$413,675 | Executive Di | \$70,920 | \$69,092 | 2025 |
| The Kids Co-op Inc | CA | \$414,819 | Executive Dir. | \$79,875 | \$79,875 | 2024 |
| Gazelle Creative Learning School | CA | \$329,372 | President | \$102,550 | \$102,550 | 2024 |
| Altadena Nursery School Inc | CA | \$326,868 | Director | \$47,895 | \$46,660 | 2025 |
| Morning Glory Enterprises | CA | \$321,433 | Ceo Member At Large | \$75,604 | \$75,604 | 2024 |
| Elite Kids Academy | CA | \$440,260 | President & Ceo | \$26,400 | \$26,400 | 2024 |
| Abc Angels Preschool | CA | \$442,362 | President | \$8,400 | \$8,400 | 2024 |
| Susan Phillips Day School | CA | \$308,750 | Chairman | \$140,500 | \$136,878 | 2025 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|--------------------|-----------------|-----------------|------|
| Redwood Parents Nursery School | CA | \$306,383 | Director | \$38,839 | \$37,838 | 2025 |
| Circle Time Child Development Center Inc | CA | \$291,893 | Ceo/director | \$12,291 | \$12,654 | 2023 |
| Cottage Nursery School | CA | \$473,573 | Executive Director | \$73,077 | \$73,077 | 2024 |
| Umc Preschool Burlingame | CA | \$487,837 | President | \$6,148 | \$5,990 | 2025 |
| Playmates Inc | CA | \$487,861 | Executive Dir. | \$80,360 | \$78,289 | 2025 |
| Maria Montessori Sch Of The Golden Gate | CA | \$489,042 | President & Ceo | \$76,000 | \$74,041 | 2025 |
| Sunflower Montessori School | CA | \$490,018 | Vice President | \$67,692 | \$65,947 | 2025 |
| Gateway Preschool Academy | CA | \$493,215 | Director | \$54,276 | \$54,276 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 | 36 organizations. Compensation range \$811–\$149,326; filing years 2023–2025. |
| SIZE BASIS | Matched on total revenue (\$376,076); for reference, expenses \$635,125 and assets \$112,285. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view. |
| ROLE MATCH | Angelina Giovannini, reported title <i>"PRESIDENT"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role. |
| 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 | 100 th |
| Total compensation (D + F), as reported (no adjustments) | 100 th |
| Reportable pay only (column D), adjusted | 100 th |
| All sources (D + E + F), adjusted | 100 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 (Angelina Giovannini) 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 36 similarly situated organizations (Same NTEE sector (B21) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$150,000 is reasonable (approximately the 100th 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.