

# Earthchildren Rescue Incorporated

Executive Director / CEO

EIN 873007689

FL · NTEE Q71

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rochelle James, Executive Director / CEO** (\$78,833) against **every comparable organization** that fit the selection criteria — **654** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69<sup>th</sup>** percentile of comparable organizations within the typical range

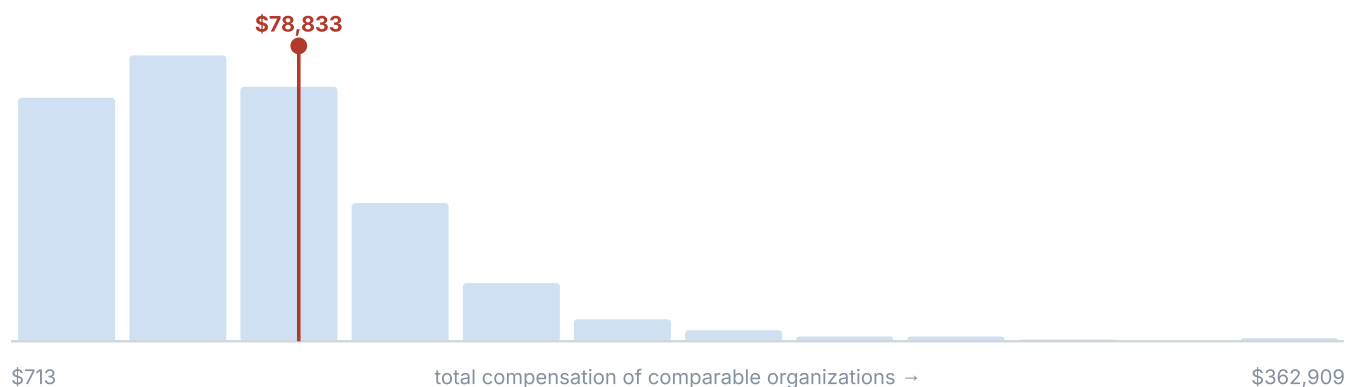
**Benchmarked executive:** Rochelle James — reported title “GENERAL MANAGER”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q71).
BUDGET	Total revenue between \$263,382 and \$589,662 — 0.67x to 1.50x the subject's \$393,108 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Q), nationwide + budget 0.67–1.5x revenue.

**654** organizations qualified on sector, size, and geography → **654** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$13,907	\$31,933	\$59,407	\$89,327	\$124,280	\$78,833
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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 FL 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="#">Caleb Corps Inc</a>	OR	\$393,365	Director	\$126,500	<b>\$128,743</b>	2023
<a href="#">Impact Ministries With The Michalski</a>	WA	\$392,818	President & Ceo	\$16,231	<b>\$15,469</b>	2024
<a href="#">American Friends Of The Bambi Homes Colombia</a>	NY	\$393,535	Board Member	\$19,500	<b>\$19,311</b>	2023
<a href="#">Haki Community Organization</a>	OR	\$393,756	President	\$127,260	<b>\$129,517</b>	2023
<a href="#">Franciscan Family Apostolate Inc</a>	CT	\$392,339	President	\$35,000	<b>\$34,932</b>	2024
<a href="#">Reformation Hope Inc</a>	GA	\$392,259	Executive Director	\$79,145	<b>\$84,711</b>	2024
<a href="#">Water4life Mozambique Inc</a>	FL	\$394,039	President	\$70,000	<b>\$70,000</b>	2024
<a href="#">Global Care Alliance Inc</a>	CA	\$394,195	President	\$40,000	<b>\$36,767</b>	2024
<a href="#">Acts 29 Ministries Inc</a>	OH	\$392,005	President	\$25,575	<b>\$28,835</b>	2024
<a href="#">African Christian Schools Foundation</a>	TN	\$391,934	Executive Director	\$80,000	<b>\$92,158</b>	2023
<a href="#">Methodist Federation For Social Action</a>	DC	\$394,286	Executive Director	\$98,283	<b>\$91,808</b>	2024
<a href="#">Women Forward International</a>	CA	\$394,405	President & Executive Dire	\$168,746	<b>\$155,108</b>	2024
<a href="#">Links International</a>	TX	\$391,681	President	\$31,800	<b>\$34,861</b>	2023
<a href="#">Human Rights For Kids</a>	DC	\$391,520	Ceo	\$125,000	<b>\$116,764</b>	2024
<a href="#">The Japan America Society Of Kentucky</a>	KY	\$391,431	Executive Director	\$81,565	<b>\$96,037</b>	2023
<a href="#">Americas Hand In Hand</a>	MT	\$394,922	Secretary	\$2,400	<b>\$2,835</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Charlies Lunch Ministries</a>	TX	\$391,005	Vice President	\$65,315	<b>\$69,548</b>	2024
<a href="#">Junior Achievement Of The Michigan</a>	MI	\$390,939	President	\$78,154	<b>\$83,656</b>	2025
<a href="#">Business For Social Good</a>	CA	\$390,472	President & Ceo	\$70,000	<b>\$64,343</b>	2024
<a href="#">Himalayan Childrens Fund</a>	CA	\$390,400	Director	\$36,000	<b>\$34,068</b>	2023
<a href="#">Global Assistance Inc</a>	OR	\$390,374	Ex President	\$11,333	<b>\$11,203</b>	2024
<a href="#">Fountains Of Hope International Inc</a>	IN	\$390,209	Executive Dir.	\$74,627	<b>\$83,773</b>	2024
<a href="#">New Orleans Citizen Diplomacy</a>	LA	\$389,799	Executive Di	\$100,850	<b>\$118,210</b>	2024
<a href="#">Fne International Inc</a>	MA	\$396,470	Executive Director	\$31,200	<b>\$30,727</b>	2023
<a href="#">Womens Empowerment International</a>	CA	\$389,342	Executive Director	\$106,600	<b>\$97,985</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	<b>654</b> organizations. Compensation range \$713–\$362,909; filing years 2020–2025.
SIZE BASIS	Matched on total revenue (\$393,108); for reference, expenses \$251,271 and assets \$150,500.
ROLE MATCH	Rochelle James, reported title " <i>GENERAL MANAGER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	22 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 17 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	69 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	70 <sup>th</sup>
Reportable pay only (column D), adjusted	71 <sup>st</sup>
All sources (D + E + F), adjusted	66 <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 (Rochelle James) 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 654 similarly situated organizations (Same NTEE major group (Q), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,833 is reasonable (approximately the 69<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.