

# Operation Kid Forward Inc

Executive Director / CEO

EIN 873620929

GA · NTEE T50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nisha Giustino, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28<sup>th</sup>** percentile of comparable organizations within the typical range

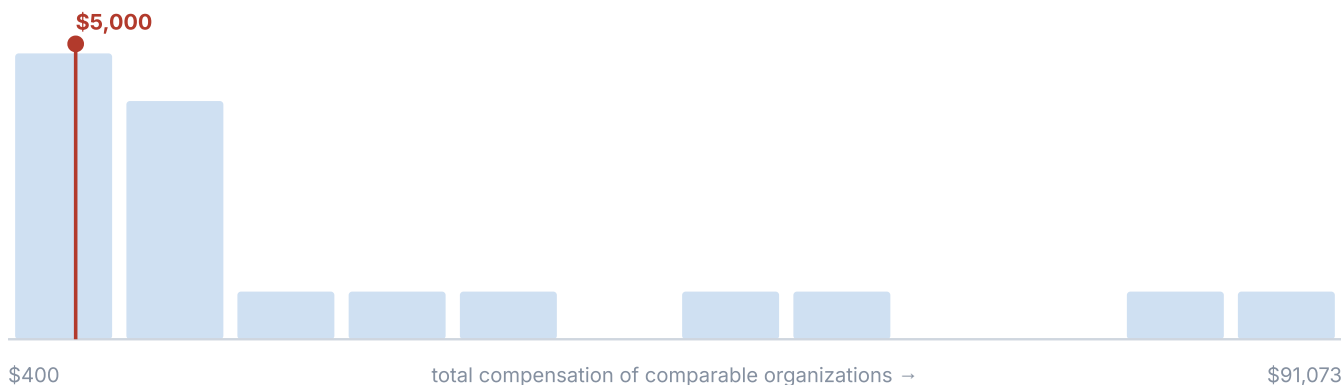
**Benchmarked executive:** Nisha Giustino — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T50).
BUDGET	Total revenue between \$62,658 and \$140,280 — 0.67x to 1.50x the subject's \$93,520 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T50), nationwide + budget 0.67–1.5x revenue.

**18** organizations qualified on sector, size, and geography → **18** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,900	\$4,501	\$12,623	\$34,515	\$66,427	\$5,000
---------	---------	----------	----------	----------	---------



## ■ 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 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
<a href="#">Presbyterian Medical Services Foundation</a>	NM	\$93,786	Board Member	\$76,088	<b>\$81,391</b>	2024
<a href="#">For Holding Co Inc</a>	NY	\$85,936	Executive Director	\$3,698	<b>\$3,323</b>	2024
<a href="#">Elbert Memorial Hospital Foundation</a>	GA	\$82,363	Executive Di	\$3,591	<b>\$3,697</b>	2023
<a href="#">Coca Leverage Lender Inc</a>	MO	\$104,815	Interim President (Thru 2/23)	\$2,171	<b>\$2,354</b>	2023
<a href="#">Sail Beyond Cancer Annapolis Inc</a>	MD	\$80,898	Executive Di	\$20,000	<b>\$18,596</b>	2024
<a href="#">Robert P Giddings Trust</a>	MA	\$80,222	Trustee	\$7,736	<b>\$6,914</b>	2024
<a href="#">Learn And Discover 3 Inc</a>	NY	\$107,740	President	\$12,188	<b>\$10,953</b>	2024
<a href="#">Child Advocacy &amp; Parenting Services</a>	KS	\$75,778	Executive Director	\$782	<b>\$840</b>	2024
<a href="#">Pcf Gifting And Liquidation Charitable</a>	CA	\$113,453	President & Ceo	\$69,882	<b>\$60,014</b>	2024
<a href="#">The Micro Non Profit Network</a>	VA	\$116,533	President	\$16,250	<b>\$15,202</b>	2025
<a href="#">Comunidades Sin Fronteras Csf-ct Inc</a>	CT	\$70,000	Director	\$37,329	<b>\$35,838</b>	2023
<a href="#">River Kourt Apartments</a>	OR	\$122,003	President	\$15,031	<b>\$14,293</b>	2023
<a href="#">Ruth Stone House</a>	VT	\$124,307	Chair	\$400	<b>\$400</b>	2024
<a href="#">Project One Forty Three Inc</a>	CO	\$125,790	President	\$95,500	<b>\$91,073</b>	2024
<a href="#">Rising Communities Economic Development</a>	PR	\$133,416	President	\$30,547	<b>\$30,547</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bgcs Building Great Futures Inc</a>	NY	\$136,436	Executive Director (July-de	\$11,363	<b>\$10,212</b>	2024
<a href="#">St Charles Moose Lodge 1513 Loyal Order</a>	MO	\$139,063	Assistant Administrator	\$9,600	<b>\$9,852</b>	2025
<a href="#">Na Lima Kahiau</a>	HI	\$139,974	Secretary	\$57,600	<b>\$51,288</b>	2024

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

## Sample, role match & sensitivity

PEER COUNT	18 organizations. Compensation range \$400–\$91,073; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$93,520); for reference, expenses \$84,475 and assets \$58,934.
ROLE MATCH	Nisha Giustino, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	<b>28<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>28<sup>th</sup></b>

---

Reportable pay only (column D), adjusted

50<sup>th</sup>

---

All sources (D + E + F), adjusted

6<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 (Nisha Giustino) 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 18 similarly situated organizations (Same NTEE sector (T50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 28<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.