

# Dukes Foundation Corporation

Executive Director / CEO

EIN 900402971

GA · NTEE I21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Horace D Dukes, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **133** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45<sup>th</sup>** percentile of comparable organizations within the typical range

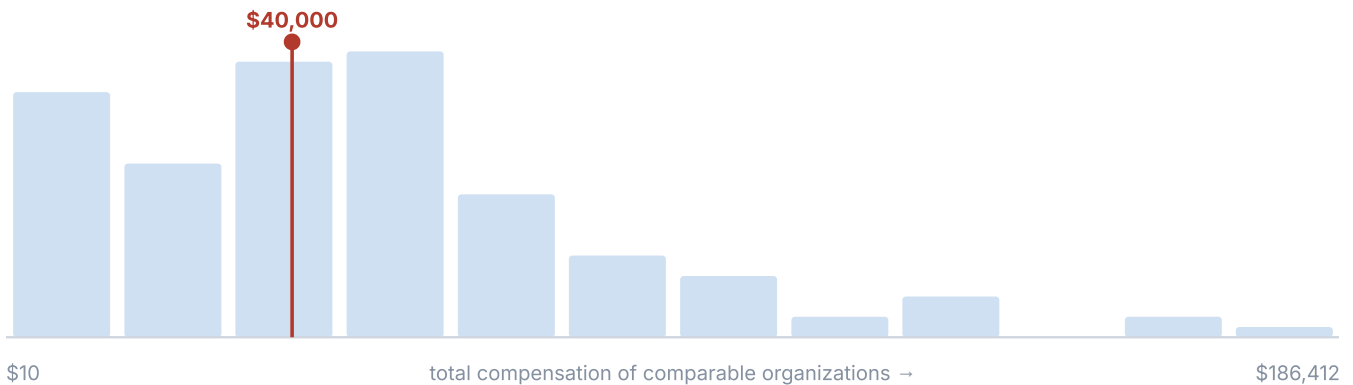
**Benchmarked executive:** Horace D Dukes — reported title "President", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I21).
BUDGET	Total revenue between \$93,842 and \$210,096 — 0.67x to 1.50x the subject's \$140,064 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (I), nationwide + budget 0.67–1.5x revenue.

**133** organizations qualified on sector, size, and geography → **133** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,496	\$24,561	\$44,161	\$68,648	\$95,699	\$40,000
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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
<a href="#">Tulsa County Bar Foundation Inc</a>	OK	\$139,953	Executive Dir.	\$12,000	<b>\$13,142</b>	2024
<a href="#">Dickenson County Recovery Inc</a>	VA	\$139,345	Center Director	\$49,100	<b>\$47,150</b>	2024
<a href="#">Stop The Violence Indianapolis Inc</a>	IN	\$141,307	President/executive Director	\$45,000	<b>\$48,590</b>	2023
<a href="#">Wisconsin Justice Initiative Inc</a>	WI	\$138,548	Executive Dir.	\$84,000	<b>\$87,248</b>	2024
<a href="#">West Hamlin Unity Place Inc</a>	WV	\$138,243	President	\$53,483	<b>\$57,592</b>	2024
<a href="#">Buried Alive Project</a>	TX	\$142,193	National Director,board Member	\$182,000	<b>\$186,412</b>	2023
<a href="#">Casa Of Bradley County Tennessee</a>	TN	\$142,400	Executive Director	\$29,453	<b>\$29,997</b>	2025
<a href="#">Circle Of Hope Ministries Inc</a>	SC	\$144,339	President And Executive Director	\$13,920	<b>\$14,443</b>	2024
<a href="#">Fairfax Law Foundation</a>	VA	\$144,619	Executive Director	\$8,139	<b>\$8,046</b>	2023
<a href="#">Decarcerate Inc</a>	AR	\$144,955	Executive Dir.	\$50,000	<b>\$55,896</b>	2024
<a href="#">Legacies Of Success Cdc</a>	OH	\$146,819	Executive Dir.	\$60,036	<b>\$63,241</b>	2024
<a href="#">Jeffco Deangelis Foundation</a>	CO	\$147,262	Executive Di	\$90,000	<b>\$83,616</b>	2025
<a href="#">The Starts Within Organization</a>	OH	\$132,733	Executive Director	\$37,500	<b>\$40,669</b>	2023
<a href="#">Unitarian Universalist Refugee And</a>	CA	\$148,644	President & Ceo	\$45,000	<b>\$38,646</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Orange Ribbons For Jaime Inc</a>	FL	\$148,951	Director	\$36,000	<b>\$33,635</b>	2024
<a href="#">Alive At Last</a>	TX	\$149,272	President Exec Director	\$52,495	<b>\$52,225</b>	2024
<a href="#">The National Legal Foundation</a>	VA	\$129,741	President And Director	\$87,598	<b>\$81,950</b>	2025
<a href="#">Legal Accountability Project</a>	DC	\$129,621	President	\$79,720	<b>\$69,575</b>	2024
<a href="#">Serenity Fair Way Foundation</a>	OH	\$150,644	President & Executive Dire	\$30,000	<b>\$31,601</b>	2024
<a href="#">Global Centurion Foundation Inc</a>	VA	\$151,054	President And Founder	\$20,000	<b>\$19,206</b>	2024
<a href="#">Sixth Judicial Court Casagal Program Inc</a>	MT	\$128,567	Exec. Director	\$28,596	<b>\$31,563</b>	2023
<a href="#">Midland Kids First</a>	MI	\$128,391	President &	\$50,667	<b>\$53,548</b>	2023
<a href="#">Pataula Center For Children Inc</a>	GA	\$152,608	Office Manag	\$38,000	<b>\$39,122</b>	2023
<a href="#">Covered Bridge Therapeutic Communities Inc</a>	VT	\$155,009	Executive Director	\$58,830	<b>\$57,373</b>	2025
<a href="#">Redeeming The Family</a>	OK	\$156,611	Exec Directo	\$54,999	<b>\$60,231</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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	133 organizations. Compensation range \$10–\$186,412; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$140,064); for reference, expenses \$130,939 and assets \$637,427.
ROLE MATCH	Horace D Dukes, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 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	45 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	44 <sup>th</sup>
Reportable pay only (column D), adjusted	49 <sup>th</sup>
All sources (D + E + F), adjusted	35 <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 (Horace D Dukes) 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 133 similarly situated organizations (Same NTEE major group (I), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 45<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.