

Shock The System Foundation

Executive Director / CEO

EIN 934206053

CA · NTEE R01

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Saul D Costa, Executive Director / CEO** (\$18,600) against **every comparable organization** that fit the selection criteria — **56** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Saul D Costa — reported title "CEO, CFO, SECRETARY", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (R01).

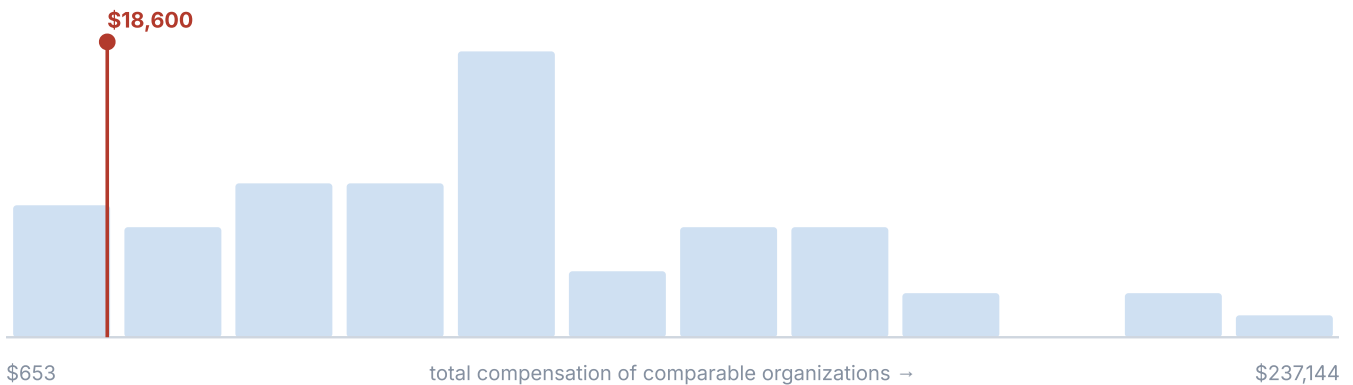
BUDGET Total revenue between \$298,093 and \$667,374 — 0.67x to 1.50x the subject's \$444,916 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (R01), nationwide + budget 0.67–1.5x revenue.

56 organizations qualified on sector, size, and geography

→ **56** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,907	\$50,630	\$88,862	\$124,248	\$151,493	\$18,600
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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 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
Virginia Learns	VA	\$454,700	President An	\$205,997	\$237,144	2023
Farm-to-consumer Legal Defense Fund	VA	\$419,440	Executive Director	\$81,314	\$93,609	2023
Street Democracy	MI	\$419,050	President	\$32,200	\$38,490	2024
Eternal Vigilance Action Inc	GA	\$472,017	Ceo Director Key Employee	\$121,200	\$145,297	2023
Progressnow New Mexico	NM	\$411,737	Executive Di	\$8,177	\$10,486	2023
Womens Diversity Network Inc	NY	\$411,630	Founder/board Member	\$83,987	\$90,486	2023
Death Penalty Action	NY	\$478,459	Executive Director	\$87,800	\$91,880	2024
Voices For A Safer Tennessee Coalit	TN	\$480,086	Executive Di	\$35,754	\$43,523	2024
North Carolina For The People	NC	\$481,336	Executive Director And Board Chair	\$104,960	\$125,595	2024
Race Forward Action Inc	NY	\$408,044	Secretary	\$35,568	\$37,221	2024
Youth Outright Wnc Inc	NC	\$489,293	Coexecutive	\$58,293	\$69,753	2024
Eries Black Wall Street	PA	\$390,139	President Director	\$45,374	\$53,949	2023
The Philonise And Keeta	TX	\$500,000	Executive Dir.	\$98,000	\$113,527	2024
Clean Slate Now Inc	FL	\$500,000	Director & Ceo	\$33,995	\$36,984	2024
Show Me Integrity Education Fund	MO	\$500,140	Chief Executive Officer	\$92,908	\$117,325	2023
Inclusion Nextwork Inc	DC	\$387,840	Executive Director	\$92,808	\$94,316	2024
True Texas Project Inc	TX	\$506,308	Ceo	\$37,500	\$43,441	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Denver Metro Fair Housing Center	CO	\$507,805	Executive Di	\$76,480	\$84,927	2024
Progress Mo	MO	\$380,637	Executive Di	\$55,254	\$67,773	2024
Abortion Survivors Network Inc	MO	\$379,252	Ceo Non-voting Board Member	\$77,000	\$94,447	2024
New York Jewish Agenda Inc	NY	\$375,561	Executive Director	\$137,680	\$144,078	2024
Just Transition Nwi Inc	IN	\$519,227	Executive Director	\$58,391	\$71,310	2024
Change Illinois	IL	\$369,571	Executive Director	\$127,880	\$141,842	2025
Miami Dade Transit Alliance Inc	FL	\$522,360	Executive Director	\$90,000	\$97,913	2024
Southwest Washington Equity Coalition	WA	\$522,488	Executive Director	\$88,692	\$91,959	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	56 organizations. Compensation range \$653–\$237,144; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$444,916); for reference, expenses \$338,333 and assets \$469,217.
ROLE MATCH	Saul D Costa, reported title "CEO, CFO, SECRETARY", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	9 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	5 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 (Saul D Costa) 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 10, 2026, comparing compensation against 56 similarly situated organizations (Same NTEE sector (R01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,600 is reasonable (approximately the 9th 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 10, 2026.