

This analysis benchmarks the total compensation of **Susana Liu-hedberg, Executive Director / CEO** (\$73,365) against **every comparable organization** that fit the selection criteria — **646** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **61st** percentile of comparable organizations

within the typical range

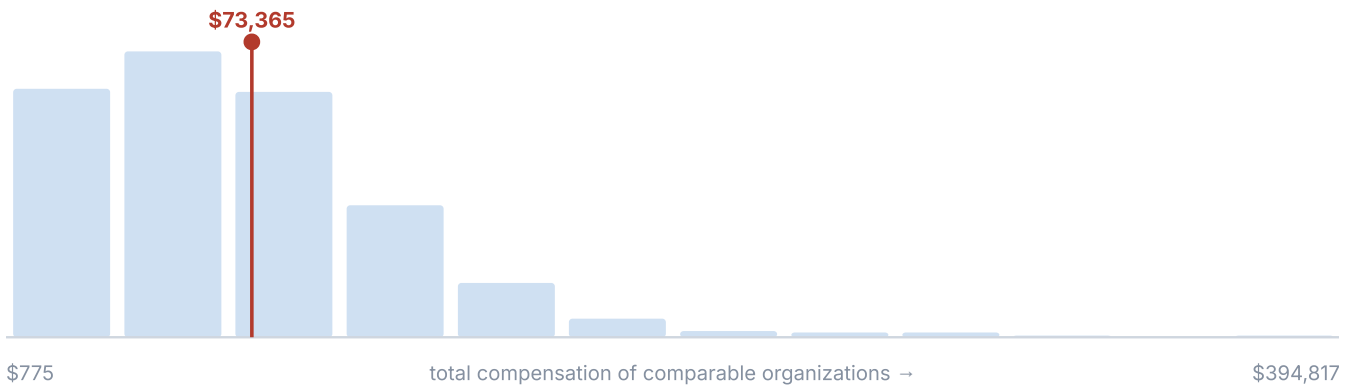
Benchmarked executive: Susana Liu-hedberg — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q055).
BUDGET	Total revenue between \$251,033 and \$562,015 — 0.67x to 1.50x the subject's \$374,677 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Q), nationwide + budget 0.67–1.5x revenue.

646 organizations qualified on sector, size, and geography → **646** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,140	\$34,045	\$62,410	\$94,045	\$128,021	\$73,365
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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
Siamak Pourzand Foundation	MD	\$374,715	Executive Director	\$80,556	\$87,217	2024
Friendship With Cambodia	OR	\$374,761	Treasurer	\$93,113	\$100,139	2024
Right Steps Inc	GA	\$374,765	Executive Di	\$58,321	\$67,910	2024
Tractors For Africa	MN	\$374,845	Board Member	\$42,000	\$48,061	2024
Akonda Ministries Inc	KY	\$375,284	President	\$19,517	\$24,283	2024
Georgie Badiel Foundation Inc	NY	\$373,925	Ceo	\$98,010	\$105,594	2023
Life Center Ethiopia	CO	\$373,686	Executive Director	\$52,000	\$57,744	2024
Volunteers For Honduran Communities Inc	VA	\$376,504	Executive Director	\$130,376	\$145,783	2024
Soul Foundation Inc	MD	\$372,845	Chair	\$96,921	\$104,936	2024
Arbol De Vida	TX	\$376,552	President	\$42,000	\$47,400	2025
New Korea Foundation International	MN	\$376,598	Ceo, President	\$9,000	\$10,603	2023
Millennium Campus Network Inc	MA	\$376,676	Executive Director	\$68,376	\$71,157	2024
The Kings Embrace	KY	\$377,150	Board Member	\$9,270	\$11,534	2024
Answer Relief	MI	\$377,270	Treasurer	\$49,416	\$60,814	2023
International College Of Surgeons	IL	\$377,685	Exec. Dir.	\$100,578	\$114,510	2024
Haiti Gospel Outreach	CA	\$371,372	Development	\$50,400	\$51,889	2023
Ivu Med	UT	\$378,022	Director	\$122,917	\$141,934	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Global Seed Planters	MN	\$378,056	President	\$54,467	\$64,168	2023
Rise International	IL	\$370,702	Executive Director	\$118,845	\$135,308	2024
Abandoned Little Angels Nhom Tinh Thuong	TX	\$370,370	Executive Director	\$50,000	\$57,922	2024
Oasis Communities International Inc Ministries	TX	\$370,193	President	\$31,681	\$36,700	2024
Eg Justice	DC	\$379,194	Executive Dir.	\$93,500	\$97,826	2023
Seed Programs Inc	NC	\$370,095	Exec Directo	\$48,258	\$57,745	2024
Casa Viva	IL	\$379,428	Director	\$81,102	\$92,337	2024
International Association For Hospice And Palliative Care Inc	TX	\$369,777	Executive Director	\$6,000	\$7,156	2023

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	646 organizations. Compensation range \$775–\$394,817; filing years 2020–2025.
SIZE BASIS	Matched on total revenue (\$374,677); for reference, expenses \$291,950 and assets \$365,436.
ROLE MATCH	Susana Liu-hedberg, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 13 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	61 st
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	58 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 (Susana Liu-hedberg) 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 646 similarly situated organizations (Same NTEE major group (Q), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,365 is reasonable (approximately the 61st 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.