

Philippine Development Foundation

Executive Director / CEO

EIN 943369973
 CA · NTEE Q300
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Angelina Castro, Executive Director / CEO** (\$51,820) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

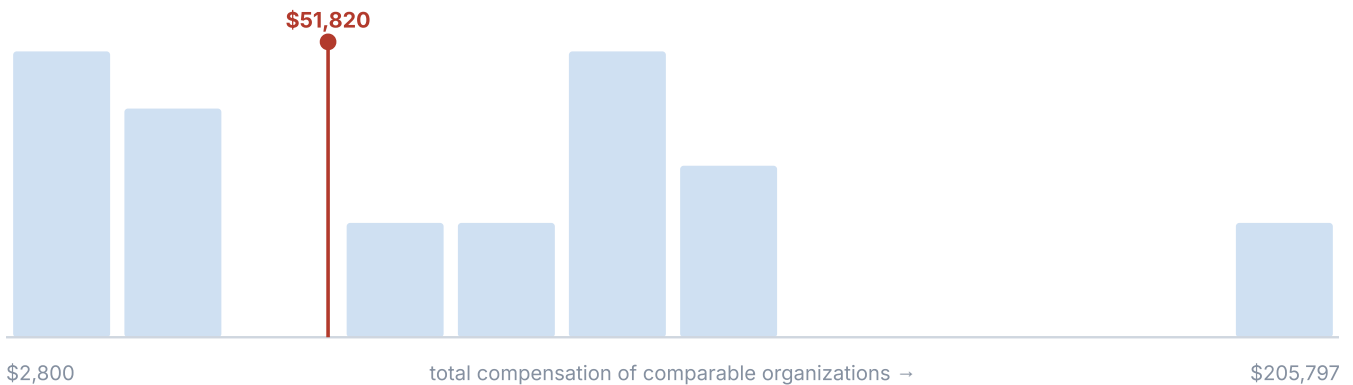
Benchmarked executive: Angelina Castro — reported title “EXECUTIVE DIRECTOR (UNTIL 07/24)”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q300).
BUDGET	Total revenue between \$290,114 and \$649,509 — 0.67x to 1.50x the subject's \$433,006 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q30) + CA + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,267	\$25,561	\$77,215	\$102,345	\$119,493	\$51,820
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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
Siempre Unidos	CA	\$442,281	Executive Di	\$33,709	\$34,705	2023
Pacific Island Ministries	CA	\$450,230	President Field	\$98,876	\$98,876	2024
Amistad International	CA	\$463,086	Executive Direc	\$12,000	\$12,000	2024
Global Healing	CA	\$402,627	Executive Dir.	\$115,200	\$118,603	2023
Red Rhino Orphanage Project	CA	\$387,749	Exec. Director	\$60,000	\$60,000	2024
Zara Initiative	CA	\$387,011	Secretary Director Onsite Director	\$19,000	\$19,000	2024
Survival International (Usa)	CA	\$485,822	Us Director	\$84,937	\$84,937	2024
Habibi International	CA	\$489,405	Ceo	\$21,121	\$21,121	2024
Action Kivu Inc	CA	\$497,688	Exec Dir & Secr	\$2,800	\$2,800	2024
Giao Diem Humanitarian Foundation Inc	CA	\$363,955	Director	\$5,000	\$5,000	2024
Asian Evangelistic Organization Inc	CA	\$522,961	President	\$205,797	\$205,797	2024
Heart To Heart International Ministries Inc	CA	\$341,867	President	\$30,000	\$30,000	2024
Milagro Foundation	CA	\$528,137	President	\$119,492	\$119,492	2024
Unite To Light Inc	CA	\$336,661	President	\$100,800	\$100,800	2024
Asia Leadership Development Network	CA	\$550,705	Executive Director	\$89,835	\$89,835	2024
Potential Energy Inc	CA	\$555,573	Managing Dir.	\$116,065	\$119,493	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Reach Up Reach Out Ministries	CA	\$562,394	President	\$75,000	\$77,215	2023
Ecf International	CA	\$297,935	President/ceo	\$94,143	\$94,143	2024
Resonate Workshops	CA	\$574,896	Ceo	\$13,334	\$13,334	2024
Heart To Heart Global Cardiac Care	CA	\$577,642	Board/exec Dir	\$100,909	\$103,890	2023
Conveners-org	CA	\$591,637	Chair (Thru 9/23), Director	\$32,000	\$32,945	2023
Mission Flight	CA	\$608,742	President	\$55,763	\$55,763	2024
World Possible	CA	\$626,703	Executive Director	\$197,461	\$197,461	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 23 organizations. Compensation range \$2,800–\$205,797; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$433,006); for reference, expenses \$446,720 and assets \$471,111.

ROLE MATCH Angelina Castro, reported title "*EXECUTIVE DIRECTOR (UNTIL 07/24)*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	39th

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	39 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 (Angelina Castro) 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 23 similarly situated organizations (Same NTEE sector (Q30) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,820 is reasonable (approximately the 39th 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.