

Joseph And Edna Josephson Inst Of Ethics

Executive Director / CEO

EIN 953560351

CA · NTEE B90

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Josephson, Executive Director / CEO** (\$129,226) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

Benchmarked executive: Michael Josephson — 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 (B90).

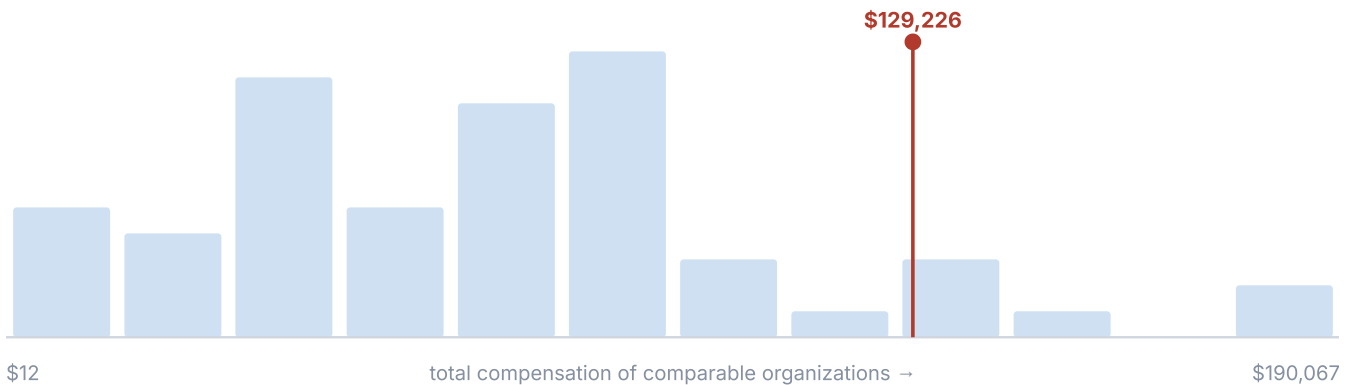
BUDGET Total revenue between \$251,238 and \$562,474 — 0.67x to 1.50x the subject's \$374,983 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B90) + CA + budget 0.67–1.5x revenue.

54 organizations qualified on sector, size, and geography

→ **54** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,548	\$39,484	\$66,536	\$93,770	\$127,867	\$129,226
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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
Everlasting Education Inc	CA	\$376,802	Board Member/executive Director	\$75,273	\$75,273	2024
California Victor University	CA	\$372,829	President	\$24,000	\$24,000	2024
Mindcatcher Education	CA	\$365,704	Ceo	\$134,060	\$138,020	2023
One Spark Foundation Inc	CA	\$385,208	Executive Dir	\$17,640	\$17,640	2024
Multinational Exchange For Sustainable A	CA	\$386,952	Ceo	\$84,538	\$84,538	2024
Bay Area Teacher Training Institute	CA	\$390,714	Executive Director	\$7,899	\$7,899	2024
Apples To Zucchini Cooking School	CA	\$358,656	Executive Director	\$25,040	\$25,040	2024
Mentor Tutor Connection	CA	\$392,348	Executive Director	\$39,568	\$39,568	2024
Yes We Can World Foundation	CA	\$357,183	Chief Executive Officer	\$45,000	\$45,000	2024
Homeownership Oc	CA	\$398,009	Executive Director	\$94,060	\$94,060	2024
La Biotech Center	CA	\$400,879	Executive Director	\$66,667	\$66,667	2024
Glaucoma Research And Education Group	CA	\$348,575	Research Director	\$40,000	\$40,000	2024
Fred T Korematsu Institute	CA	\$402,608	Executive Director	\$92,083	\$92,083	2024
Community Alliance For Learning	CA	\$345,986	Executive Dir.	\$57,105	\$55,633	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
California Foundation For History	CA	\$405,028	Director	\$60,851	\$60,851	2024
Lead California	CA	\$339,024	Executive Director	\$190,067	\$190,067	2024
Center For Mathematics And Teaching Inc	CA	\$335,180	Vice President	\$86,718	\$89,279	2023
Woven Learning And Technology	CA	\$418,850	President	\$94,500	\$94,500	2024
Yours Humanly	CA	\$330,099	Ceo	\$72,000	\$72,000	2024
Magnolia Global Academy For Leaders	CA	\$420,262	Executive Di	\$78,334	\$76,315	2025
Marshmallow Minds	CA	\$324,319	Ceo	\$64,500	\$66,405	2023
Southern California Soaring Academyinc	CA	\$428,796	President	\$60,000	\$61,772	2023
Blockchain Acceleration Foundation	CA	\$318,194	Head Of Operations	\$53,162	\$53,162	2024
Afghan-american Community Organization	CA	\$306,716	Executive Dir.	\$94,092	\$94,092	2024
The Nctu Foundation	CA	\$305,834	Secretary	\$1,500	\$1,500	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 **54** organizations. Compensation range \$12–\$190,067; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$374,983); for reference, expenses \$330,267 and assets \$797,116.
ROLE MATCH	Michael Josephson, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	89 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	81 st

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 (Michael Josephson) 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 54 similarly situated organizations (Same NTEE sector (B90) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$129,226 is reasonable (approximately the 89th 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.