

Signal Hill Life Education Society

Executive Director / CEO

EIN 981156450

· NTEE R28

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Janice Nikkel, Executive Director / CEO** (\$65,700) against **every comparable organization** that fit the selection criteria — **370** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 51st percentile of comparable organizations

within the typical range

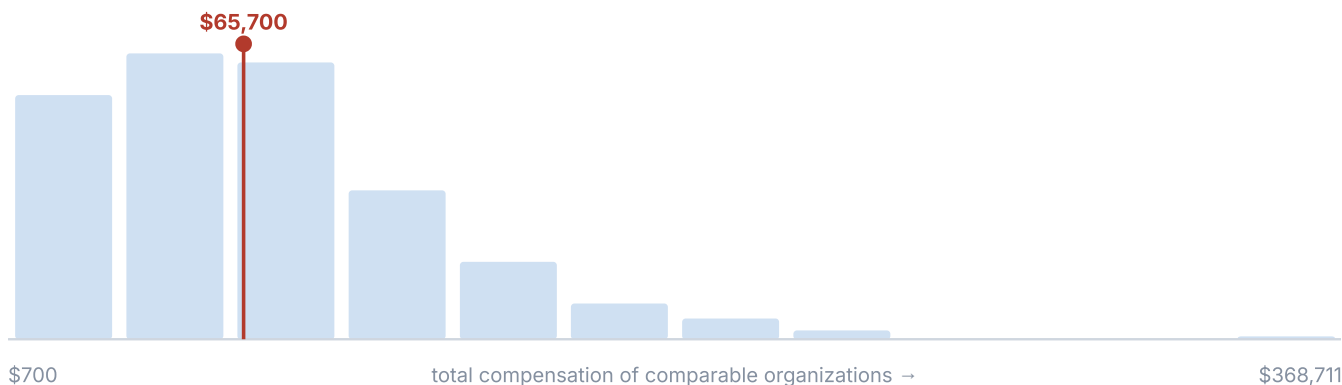
Benchmarked executive: Janice Nikkel — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

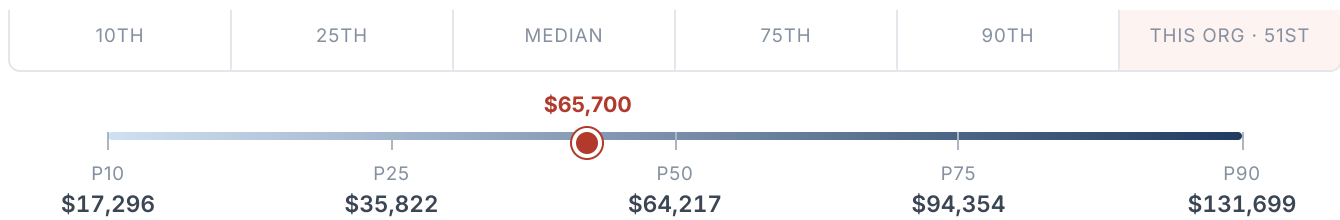
SECTOR	Organizations sharing the subject's NTEE classification (R28).
BUDGET	Total revenue between \$189,295 and \$423,796 — 0.67x to 1.50x the subject's \$282,531 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (R), nationwide + budget 0.67–1.5x revenue.

370 organizations qualified on sector, size, and geography → **370** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,296	\$35,822	\$64,217	\$94,354	\$131,699	\$65,700
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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); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bipartisan Climate Action	DC	\$283,645	President	\$5,654	\$5,654	2024
Social Justice Politicorps Of Sacramento	CA	\$281,347	Executive Dir.	\$36,885	\$37,974	2023
Prism FI Inc	FL	\$281,311	Executive Director	\$54,615	\$54,615	2024
Oklahoma Donor Alliance Inc	OK	\$283,764	Executive Director	\$84,000	\$84,000	2024
Ella Baker Center Action Fund	CA	\$283,872	Secretary And Director	\$12,226	\$12,226	2024
Utah Center For Legal Inclusion	UT	\$281,041	Executive Director	\$93,692	\$93,692	2024
Missouri Civil Justice Reform	MO	\$284,500	Executive Dir.	\$120,000	\$123,544	2023
Before Racism	MN	\$284,539	Vice President & Secretary	\$30,795	\$31,705	2023
Massachusetts Voter Education Network Inc	MA	\$280,447	Executive Director	\$132,125	\$132,125	2024
National Action Network Sacramento Chapter Education Fund	CA	\$280,116	Director And President	\$36,000	\$37,063	2023
Caring For Women Pregnancy Resource Center	CA	\$280,065	Director	\$56,449	\$58,116	2023
Massachusetts Fiscal Alliance Inc	MA	\$279,590	Interim Executive Director	\$13,388	\$13,388	2024
National Organization For The Reform Of	DC	\$285,744	Board Member	\$23,500	\$23,500	2024
Intercommunity Justice & Peace Cent	OH	\$278,990	Executive Di	\$75,000	\$75,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United Black Agenda Inc	NJ	\$287,003	Executive Director	\$30,000	\$30,000	2024
Bare Chest Calendar Inc	CA	\$277,420	President	\$26,700	\$26,700	2024
North Texas Lead	TX	\$277,336	President & Executive Dire	\$120,425	\$120,425	2024
Witness Change Inc	GA	\$288,030	President	\$57,990	\$59,703	2023
Ohio Immigrant Alliance	OH	\$276,851	President	\$8,820	\$8,820	2024
New North Carolina Project Action First	NC	\$288,251	Chief Executive Officer	\$13,408	\$13,408	2024
Future Georgia Inc Db a Georgia Values Action	GA	\$276,804	Chair	\$136,844	\$136,844	2024
Comic Book Legal Defense Fund Inc	OR	\$276,582	Executive Director	\$110,000	\$110,000	2024
Ruth's List Florida Action	FL	\$276,147	Chief Executive Officer & Executive Director	\$45,747	\$45,747	2024
Colonial Court Appointed Special	VA	\$288,982	Executive Di	\$79,495	\$79,495	2024
1 Million Madly Motivated Moms	NV	\$276,045	President	\$59,583	\$59,583	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to the subject's state 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. 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 **370** organizations. Compensation range \$700–\$368,711; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$282,531); for reference, expenses \$255,876 and assets \$109,230.
ROLE MATCH	Janice Nikkel, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	42 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	51 st
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	44 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 (Janice Nikkel) 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 370 similarly situated organizations (Same NTEE major group (R), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,700 is reasonable (approximately the 51st 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.