

Center For Justice & Freedom Inc

Executive Director / CEO

EIN 010701804

NY · NTEE P20

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael Engelberg, Executive Director / CEO** (\$291,667) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Michael Engelberg — 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 (P20).

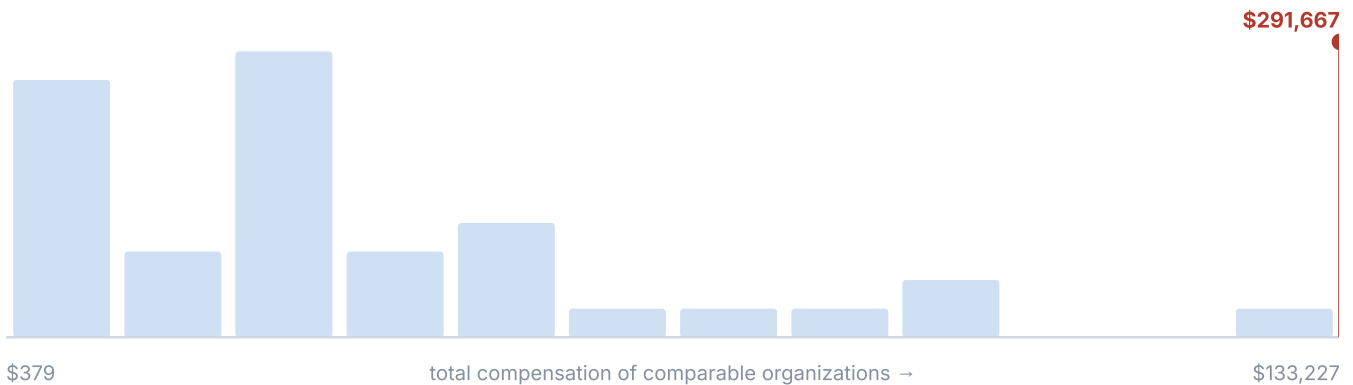
BUDGET Total revenue between \$27,109 and \$60,693 — 0.67x to 1.50x the subject's \$40,462 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

35 organizations qualified on sector, size, and geography

→ **35** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,871	\$10,955	\$28,968	\$45,652	\$74,727	\$291,667
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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 NY 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
Altruistry Foundation Inc	FL	\$40,173	Executive Director / Secretary	\$96,000	\$99,803	2024
Family And Community Services Of	OH	\$41,263	Exec Director	\$2,132	\$2,499	2024
Athletes Services Network America	TX	\$39,192	Commissioner	\$25,200	\$27,896	2024
Vocal-ny Action Fund Inc	NY	\$38,650	Co-executive Director	\$43,682	\$44,972	2023
Friends Of Abilities First	MO	\$37,795	Executive Di	\$35,133	\$41,180	2024
Illinois Masonic Outreach Services	IL	\$43,260	Grand Secretary	\$8,542	\$9,293	2024
Fort Wayne Rescue Mission	IN	\$37,564	Former Ceo	\$40,226	\$46,945	2024
Friendship First Inc	NY	\$43,429	Executive Director	\$38,992	\$40,144	2023
The Hub Resource Center Inc	TX	\$45,439	President & Sec	\$16,486	\$18,789	2023
Justice Compassion And Hope	OR	\$47,319	President	\$369	\$379	2024
Minorities For Equality In Employment Education Liberty And Justice	TX	\$47,711	Executive Director	\$45,850	\$52,255	2023
East Savannah United Inc	GA	\$49,030	Executive Di	\$81,477	\$93,339	2023
Hope For Widows	TX	\$49,108	President	\$6,000	\$6,642	2024
Mckenzie Community Develoment Corporation	OR	\$31,093	Executive Director	\$40,000	\$42,322	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lutheran Mission Society San Diego	CA	\$30,915	Missionary Director	\$135,418	\$133,227	2023
Bring It Home Florida Inc	FL	\$50,995	Director	\$29,615	\$30,788	2024
Mountain Lake Services Foundation	NY	\$51,373	Executive Dir.	\$27,595	\$27,595	2024
Mobc-boscobel Inc	TN	\$29,154	Secretary	\$16,502	\$19,762	2023
Nature Ninos	NM	\$28,011	President	\$10,600	\$12,617	2024
Conversations To Remember	NJ	\$53,528	Executive Director	\$60,000	\$59,284	2024
Kelly Apartments Inc	MN	\$53,979	Chief Executive Officer	\$8,191	\$9,221	2023
Rising Above Bakery Inc	NJ	\$55,927	President	\$67,750	\$66,941	2024
Highlawn Community Alliance Inc	WV	\$56,000	Former Executive Director 7/23-3/24	\$38,667	\$46,332	2024
New Each Morning	OR	\$56,206	Executive Di	\$8,800	\$9,044	2024
Loaves & Fishes Warming Center	NY	\$56,416	Vice President / Director Of Operations	\$30,417	\$31,315	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 35 organizations. Compensation range \$379–\$133,227; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$40,462); for reference, expenses \$744,114 and assets \$811,636. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Michael Engelberg, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	12 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	94 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 (Michael Engelberg) 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 35 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$291,667 is reasonable (approximately the 100th 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.