

Rock & Wrap It Up Inc

Executive Director / CEO

EIN 113258486

NY · NTEE S81

FY ending 2024-02-29

June 9, 2026

This analysis benchmarks the total compensation of **Syd Mandelbaum, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **585** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

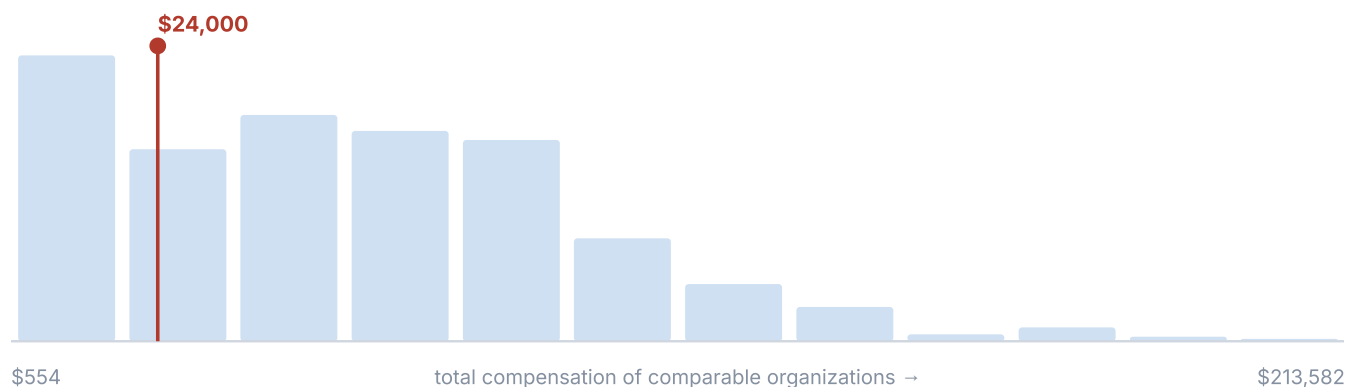
Benchmarked executive: Syd Mandelbaum — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S81).
BUDGET	Total revenue between \$90,393 and \$202,374 — 0.67x to 1.50x the subject's \$134,916 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

585 organizations qualified on sector, size, and geography → **585** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,650	\$22,348	\$51,205	\$78,054	\$103,324	\$24,000
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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
1231-1235 Good Hope Road Inc	DC	\$135,004	Chief Executive Officer	\$23,544	\$22,864	2024
Jamestown Regional Entrepreneur Center	ND	\$135,026	Key Employee	\$75,539	\$91,738	2024
East Peoria Community Foundation Nfp	IL	\$135,030	Administrative Assistant	\$1,800	\$2,016	2023
Community Property Inc	WI	\$134,760	Director/treasurer	\$15,872	\$18,344	2024
Grow Grand Island Inc	NE	\$135,084	Chair Person	\$30,000	\$35,708	2024
The Greater Wilkes-barre Development	PA	\$134,703	President/ceo	\$11,279	\$12,447	2024
Center For The Advancement Of The Steady	VA	\$135,130	Executive Director	\$112,131	\$123,353	2023
Nuca Of Kentucky Inc	KY	\$135,192	Executive Dir.	\$39,000	\$46,369	2024
Chamber Of Commerce Trenton Mo	MO	\$135,222	Past Executive Director	\$51,847	\$62,565	2023
Interior Cabaret Hotel Restaurant &	AK	\$135,245	Sec/treas	\$13,490	\$14,273	2024
Murray Main Street Program Inc	KY	\$134,398	Executive Director	\$47,187	\$56,103	2024
Tennessee Latin American Chamber Of Commerce	TN	\$135,769	Executive Director	\$56,513	\$67,680	2023
Unite Here Education And Support Fund	NY	\$135,771	President & Director	\$82,648	\$85,089	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Indus Entrepreneurs	OR	\$133,776	Executive Director	\$35,103	\$37,141	2023
Egleston Square Main Street Inc	MA	\$133,546	Executive Director	\$56,435	\$54,675	2025
Main Street Fairmont Inc	WV	\$136,324	Executive Di	\$1,875	\$2,313	2023
Camba Economic Development Corporation	NY	\$133,495	President/ceo	\$87,526	\$90,111	2023
West Broadway Neighborhood Association	RI	\$133,281	Executive Director	\$45,619	\$48,408	2024
Air Institute Corporation	MD	\$136,650	Executive Director	\$97,717	\$104,085	2023
Community En Accion	TX	\$133,058	Executive Director	\$102,500	\$113,467	2024
Nwgm Title Holding Company Iii Inc	NH	\$132,850	President	\$19,521	\$19,433	2025
Opportunity Wichita Inc	KS	\$132,579	President - Greater Wichita Partnership	\$28,612	\$34,207	2024
North Dakota Construction Council	ND	\$132,470	Executive Dir.	\$12,000	\$14,573	2024
Crosspointe Church Holding Co Llc	GA	\$132,082	Director	\$70,953	\$81,283	2023
Midtown Raleigh Alliance Inc	NC	\$137,805	Executive Director	\$77,557	\$88,684	2024

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	585 organizations. Compensation range \$554–\$213,582; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$134,916); for reference, expenses \$173,992 and assets \$23,768.
ROLE MATCH	Syd Mandelbaum, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	124 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	27 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	19 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 (Syd Mandelbaum) 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 585 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 27th 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.