

Lifetime Care Foundation For Jewish Disabled

Executive Director / CEO

EIN 113326070

NY · NTEE P82

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **David Mandel, Executive Director / CEO** (\$2,247) against **every comparable organization** that fit the selection criteria — **100** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

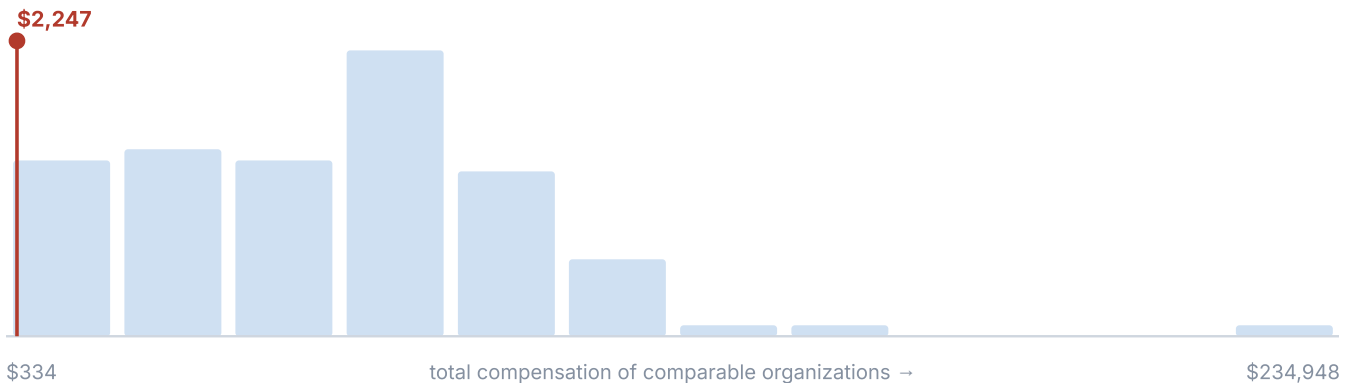
Benchmarked executive: David Mandel — reported title "ceo", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (P82). |
| BUDGET | Total revenue between \$221,910 and \$496,815 — 0.67x to 1.50x the subject's \$331,210 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (P82), nationwide + budget 0.67–1.5x revenue. |

100 organizations qualified on sector, size, and geography → **100** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|----------------------------------|
| \$13,962 10TH | \$36,045 25TH | \$59,569 MEDIAN | \$78,536 75TH | \$98,276 90TH | \$2,247 THIS ORG · 1ST |
|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|----------------------------------|

\$2,247



■ 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 |
|--|-------|-----------|----------------------------|-----------------|------------------|------|
| Tri-state Independent Blind Society Inc | IA | \$328,076 | President | \$32,663 | \$38,443 | 2024 |
| Nest Academy Rva | VA | \$337,063 | Executive Director | \$77,115 | \$80,035 | 2024 |
| The King's Table Ministries | MI | \$337,621 | Executive Di | \$58,221 | \$64,595 | 2024 |
| Autism Family Services Of Nj | NJ | \$338,599 | Chief Executive Officer | \$14,749 | \$14,155 | 2024 |
| New Beginnings Community Center Inc | NY | \$338,954 | President | \$12,100 | \$11,753 | 2024 |
| Fairfield Center Of Hope | OH | \$322,379 | Executive Director | \$52,415 | \$59,673 | 2024 |
| Needs Of The Community Society | WA | \$340,160 | Presidentex Director | \$55,200 | \$53,122 | 2024 |
| Ncia Foundation Inc | MD | \$342,006 | President | \$11,815 | \$12,224 | 2023 |
| Speaking Up For Us | ME | \$320,069 | Executive Director | \$78,108 | \$84,071 | 2024 |
| Dreams Come True Inc | TX | \$317,541 | President | \$72,000 | \$77,417 | 2024 |
| Citizens For Independence And Access Inc | PA | \$346,467 | Executive Director | \$91,648 | \$101,142 | 2023 |
| Playing For Others Inc | NC | \$346,815 | Executive Dir. | \$99,400 | \$110,399 | 2024 |
| Arc Of West Central Colorado | CO | \$346,896 | Founder/executive Director | \$107,211 | \$110,502 | 2024 |
| Achievement Center Of Texas Inc | TX | \$347,328 | Executive Director | \$69,464 | \$74,690 | 2024 |
| Footprints Of The Son Inc | FL | \$349,751 | Executive Director | \$18,755 | \$19,498 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|--------------------|-----------------|-----------------|------|
| Twb Residential Opportunities li Inc | NY | \$309,773 | Ceo/vice President | \$52,793 | \$51,278 | 2024 |
| Integrated Living Opportunities | DC | \$353,003 | Executive Director | \$76,610 | \$72,263 | 2024 |
| Freedom Farm | MN | \$309,114 | President | \$71,060 | \$77,704 | 2023 |
| People First Wisconsin Inc | WI | \$353,704 | Executive Director | \$29,640 | \$33,274 | 2024 |
| Chez Nous Inc | CT | \$306,869 | Exec Dir/pre | \$37,917 | \$39,343 | 2023 |
| Neurologic Music Therapy Services Of Arizona | AZ | \$355,792 | Executive Director | \$33,878 | \$35,022 | 2024 |
| Pierce County Coalition For | WA | \$302,992 | Executive Di | \$70,000 | \$69,355 | 2023 |
| Capable Kids Foundation Inc | TX | \$301,684 | Execuive Director | \$78,805 | \$84,734 | 2024 |
| Catholic Coalition For Special | MD | \$300,534 | Executive Director | \$24,150 | \$24,269 | 2024 |
| Deaf Child Hope International | NE | \$364,253 | President | \$65,100 | \$77,486 | 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 2023 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 100 organizations. Compensation range \$334–\$234,948; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$331,210); for reference, expenses \$503,294 and assets \$645,790. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

| | |
|-----------------|--|
| ROLE MATCH | David Mandel, reported title "ceo", benchmarked as Executive Director / CEO. The title maps directly to this role. |
| RELATED-ORG PAY | 9 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 | 1 st |
| Total compensation (D + F), as reported (no adjustments) | 1 st |
| Reportable pay only (column D), adjusted | 0 th |
| All sources (D + E + F), adjusted | 100 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 (David Mandel) 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 10, 2026, comparing compensation against 100 similarly situated organizations (Same NTEE sector (P82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,247 is reasonable (approximately the 1st 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 10, 2026.