

# American Friends Of Hala

Executive Director / CEO

EIN 113355949

OH · NTEE E70

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Michael Sorotzkin, Executive Director / CEO** (\$104,196) against **every comparable organization** that fit the selection criteria — **111** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89<sup>th</sup>** percentile of comparable organizations within the typical range

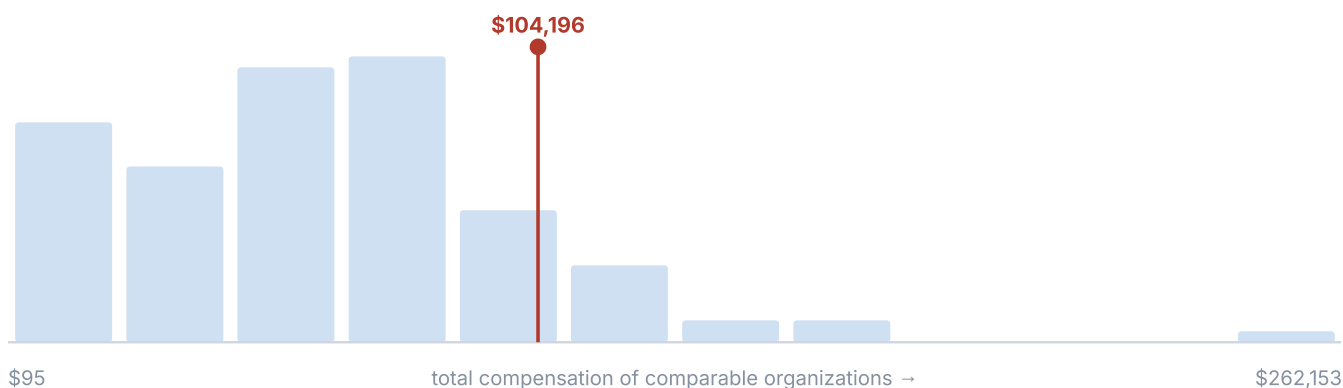
**Benchmarked executive:** Michael Sorotzkin — reported title “Trustee”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E70).
BUDGET	Total revenue between \$167,605 and \$375,237 — 0.67x to 1.50x the subject's \$250,158 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E70), nationwide + budget 0.67–1.5x revenue.

**111** organizations qualified on sector, size, and geography → **111** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,186	\$35,523	\$59,957	\$84,169	\$111,738	\$104,196
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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 OH 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
<a href="#">New Mexico Alive</a>	NM	\$250,000	President	\$12,000	<b>\$12,186</b>	2023
<a href="#">Just Health Action</a>	WA	\$249,556	President	\$101,146	<b>\$83,046</b>	2024
<a href="#">Ohio Public Health Association</a>	OH	\$250,781	Executive Di	\$43,394	<b>\$43,394</b>	2023
<a href="#">Integrate For Good Inc</a>	PA	\$249,498	Executive Director	\$124,615	<b>\$117,330</b>	2023
<a href="#">Springs Community Acupuncture Inc</a>	CO	\$251,731	President	\$67,760	<b>\$59,585</b>	2024
<a href="#">National Public Health Information Coalition Inc</a>	GA	\$246,111	Executive Director	\$50,037	<b>\$46,138</b>	2024
<a href="#">North Carolina Business Group On Health Inc</a>	NC	\$246,012	President	\$88,550	<b>\$83,908</b>	2024
<a href="#">Delta Epsilon Mu</a>	VA	\$254,475	National President	\$3,250	<b>\$2,878</b>	2024
<a href="#">Empire Liver Foundation Inc</a>	NY	\$245,281	President /	\$49,917	<b>\$41,365</b>	2024
<a href="#">Little Urban Smiles Inc</a>	MO	\$244,718	Treasurer/secretary	\$6,000	<b>\$5,828</b>	2024
<a href="#">Oral Health Florida Inc</a>	FL	\$243,740	Vice Chair	\$750	<b>\$646</b>	2024
<a href="#">Ann Arbor Community Acupuncture</a>	MI	\$257,333	President	\$59,413	<b>\$57,899</b>	2023
<a href="#">Hope Health And Wellness Center Qalich</a>	TX	\$242,341	Director/ceo	\$24,592	<b>\$22,559</b>	2024
<a href="#">Just Kids Dental Inc</a>	MN	\$239,388	Executive Direc	\$78,416	<b>\$69,226</b>	2025
<a href="#">The Root Cause Inc</a>	TX	\$238,923	Founder/ceo	\$78,792	<b>\$72,279</b>	2024
<a href="#">Institute For Internal Transformation</a>	CA	\$238,771	Executive Director/board Chair	\$60,000	<b>\$47,513</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Alliance For African American Health In Central Texas</a>	TX	\$237,883	Executive Director	\$76,112	<b>\$69,821</b>	2024
<a href="#">Global Health Promise</a>	OR	\$262,465	Director And President Of The	\$12,300	<b>\$10,785</b>	2023
<a href="#">Health Equity Alliance For Lgbtq New Mexicans</a>	NM	\$237,024	Executive Director	\$87,258	<b>\$86,068</b>	2024
<a href="#">Health Council Of West Central</a>	FL	\$235,177	Executive Di	\$81,126	<b>\$68,089</b>	2025
<a href="#">Maasha Trust</a>	MA	\$265,269	Director	\$146,500	<b>\$124,295</b>	2023
<a href="#">Modern Spirit Organization Inc</a>	AZ	\$265,847	Executive Dir.	\$85,000	<b>\$74,966</b>	2024
<a href="#">Washington Global Health Alliance</a>	WA	\$231,428	President And Ceo	\$150,755	<b>\$127,434</b>	2023
<a href="#">Lmhf Strive To Thrive Program Inc</a>	NY	\$230,991	Director, Strive To Thrive	\$79,600	<b>\$65,963</b>	2024
<a href="#">New Directions Of Decatur County Inc</a>	IN	\$229,917	Executive Dir.	\$55,000	<b>\$54,761</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 111 organizations. Compensation range \$95–\$262,153; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$250,158); for reference, expenses \$275,261 and assets \$640,262.

ROLE MATCH	Michael Sorotzkin, reported title "Trustee", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	91 <sup>st</sup>
All sources (D + E + F), adjusted	84 <sup>th</sup>

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 Sorotzkin) 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 13, 2026, comparing compensation against 111 similarly situated organizations (Same NTEE sector (E70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$104,196 is reasonable (approximately the 89<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 13, 2026.