

Christmas Magic Inc

Executive Director / CEO

EIN 113420933
 NY · NTEE P20
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Elisa Russell, Executive Director / CEO** (\$6,300) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

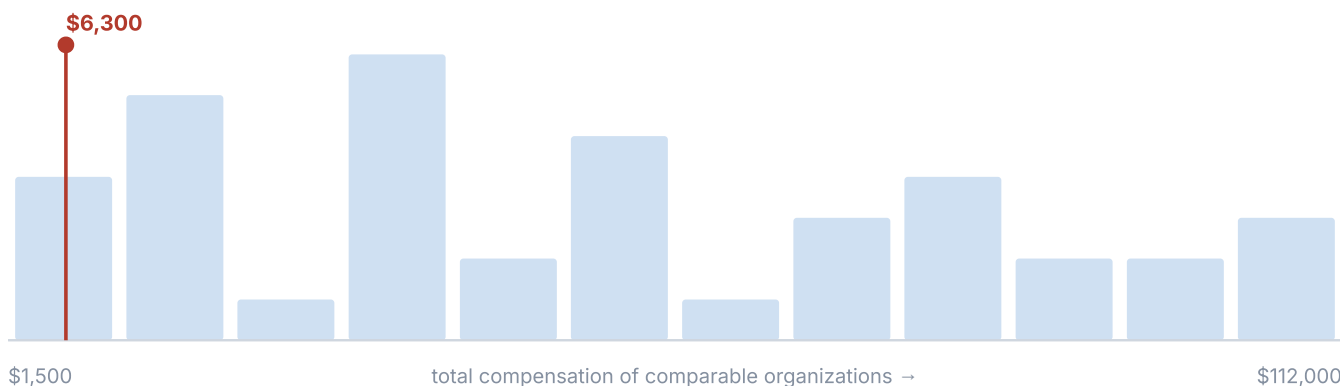
SECTOR Organizations sharing the subject's NTEE classification (P20).

BUDGET Total revenue between \$134,121 and \$300,271 — 0.67x to 1.50x the subject's \$200,181 (the band tightens as size grows).

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

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,769	\$24,246	\$45,951	\$77,437	\$95,665	\$6,300
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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
Wheeling Forward Inc	NY	\$202,236	President	\$18,000	\$18,532	2023
St Pauls House Inc	NY	\$196,824	Director	\$15,000	\$14,613	2025
Maria M Love Convalescent Fund	NY	\$196,724	Executive Director	\$30,168	\$29,390	2025
Downstairs Cabaret Inc	NY	\$196,499	Producing Director	\$14,773	\$14,773	2024
Southern Door Community Land Trust Inc	NY	\$207,189	Executive Director	\$70,408	\$70,408	2024
Independence 2nd Owner Corp	NY	\$193,146	Chief Executive Officer	\$81,429	\$81,429	2024
Liga De Justicia Foundation Inc	NY	\$207,870	Executive Director	\$6,154	\$6,154	2024
Friends Of The East River Esplanade	NY	\$192,057	Executive Director, As Of May 2024	\$41,487	\$41,487	2024
Cancer Resource Center Of The	NY	\$189,878	President/ce	\$84,017	\$84,017	2024
P V Amman Temple Of N A	NY	\$211,062	Priest	\$6,000	\$6,177	2023
Umbrella Of The Capital District Inc	NY	\$211,846	Executive Dir.	\$54,150	\$54,150	2024
Shower Power Inc	NY	\$213,183	Executive Director	\$85,000	\$85,000	2024
Center For Family Life Community	NY	\$214,276	Co-executive Director	\$50,028	\$51,506	2023
Be A Friend Project Inc	NY	\$217,189	Executive Di	\$67,692	\$69,691	2023
Tikvaseinu Inc	NY	\$223,945	Ceo	\$50,000	\$50,000	2024
Stimulating Minds Through	NY	\$225,571	Ceo	\$16,940	\$16,940	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Positive Behavior Support Community	NY	\$173,087	Executive Director	\$32,400	\$33,357	2023
Hungarian Human Rights Foundation	NY	\$229,030	Executive Director	\$29,700	\$29,700	2024
Turkic Foundation Of Brooklyn Inc	NY	\$231,866	President	\$77,723	\$80,019	2023
Spring Community Partners Inc	NY	\$167,015	Executive Dir.	\$40,700	\$41,902	2023
Life Solutions Of Hamlin Inc	NY	\$233,981	Director	\$1,500	\$1,500	2024
Mom Starts Here Inc	NY	\$235,254	Former Vice Chair/executiv	\$76,576	\$76,576	2024
Foreign Service Fellowship International Inc	NY	\$236,150	President And Director	\$94,944	\$94,944	2024
Humanitarian Innovation Group Inc	NY	\$236,983	Secretary	\$16,667	\$17,159	2023
All Babies Cherished Inc	NY	\$158,208	Executive Director	\$29,584	\$29,584	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 **40** organizations. Compensation range \$1,500–\$112,000; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$200,181); for reference, expenses \$236,421 and assets \$127,855.

ROLE MATCH Elisa Russell, reported title "TREASURER", benchmarked as Executive Director / CEO.
Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	10 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	10 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 (Elisa Russell) 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 40 similarly situated organizations (Same NTEE sector (P20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,300 is reasonable (approximately the 10th 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.