

Lia Foundation Inc

Executive Director / CEO

EIN 113539717

NY · NTEE S05

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Matthew Cohen Esq, Executive Director / CEO** (\$111,745) against **every comparable organization** that fit the selection criteria — **1751** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

Benchmarked executive: Matthew Cohen Esq — reported title “PRESIDENT & CEO OF LIA”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S05).
BUDGET	Total revenue between \$234,751 and \$525,562 — 0.67x to 1.50x the subject's \$350,375 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

1,751 organizations qualified on sector, size, and geography → **1,751** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,724	\$45,417	\$77,708	\$109,644	\$150,599	\$111,745
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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
Monroe County Illinois Economic	IL	\$350,348	Executive Dir.	\$69,879	\$76,026	2024
National Council Of Jewish Women	KY	\$350,097	Executive Director	\$67,908	\$78,659	2025
Danville Boyle County Development	KY	\$349,771	Director	\$29,583	\$36,212	2023
Pike Township Educational Foundation	IN	\$351,107	Executive Dir.	\$38,608	\$43,895	2025
Havenwoods Neighborhood Partnership Inc	WI	\$349,541	Executive Director	\$86,084	\$102,430	2023
Eastside Jewish Commons	OR	\$351,225	Treasurer	\$30,000	\$31,741	2023
Stockyards Preservation Foundation Of Fort Worth	TX	\$349,457	Secretary & Treasurer	\$6,000	\$6,642	2024
The Lee County Medical Society Inc	FL	\$349,429	Executive Director	\$104,355	\$108,489	2024
World Tang Soo Do Foundation	NC	\$351,447	Coo/chief Of Staff	\$4,150	\$4,745	2024
Makers Collective	SC	\$349,248	Executive Dir.	\$20,400	\$23,552	2024
Midtown Greenway Coalition	MN	\$349,180	Executive Director	\$76,641	\$83,807	2024
Flowood Best	MS	\$351,575	Executive Director	\$77,262	\$95,228	2024
Boulder Chamber Foundation	CO	\$351,613	President & Ceo	\$18,609	\$20,330	2023
Irrigation & Electrical Districts	AZ	\$349,001	Executive Di	\$308,828	\$328,683	2024
Pittsburgh Cares	PA	\$351,812	Executive Di	\$70,414	\$77,708	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Folsom Community Development Corporation	CA	\$352,017	Ceo/president	\$115,040	\$113,179	2023
Booc Inc	IL	\$352,023	Executive Director	\$94,576	\$102,896	2024
Greater Fayetteville Chamber	NC	\$352,168	Executive Di	\$94,850	\$111,662	2023
South Dakota Biotechnology Association	SD	\$352,301	Executive Director	\$120,500	\$147,171	2024
Main Street Deland Association Inc	FL	\$348,394	Executive Director	\$48,596	\$50,521	2024
Main Street Winter Haven Inc	FL	\$352,397	President	\$70,063	\$72,838	2024
Bisbee Coalition For The Homeless Inc	AZ	\$352,441	Executive Director	\$34,323	\$37,609	2023
Central Area Collaborative	WA	\$348,132	Executive Director	\$103,916	\$106,000	2023
Saunders Properties Of Western New York	NY	\$348,078	President/cmo/ceo	\$37,284	\$37,284	2024
Midlands African Chamber Inc	NE	\$352,955	Ceo	\$57,692	\$70,697	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	1751 organizations. Compensation range \$23–\$743,333; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$350,375); for reference, expenses \$370,875 and assets \$32,087.
ROLE MATCH	Matthew Cohen Esq, reported title " <i>PRESIDENT & CEO OF LIA</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 197 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 66 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	76 th
Total compensation (D + F), as reported (no adjustments)	81 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	98 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 (Matthew Cohen Esq) 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 1751 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$111,745 is reasonable (approximately the 76th 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.