

Torah Synagogue Foundation

Executive Director / CEO

EIN 137053343

NY · NTEE T31

FY ending 2025-02-28

June 10, 2026

This analysis benchmarks the total compensation of **Jack Fleischmann, Executive Director / CEO** (\$38,000) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

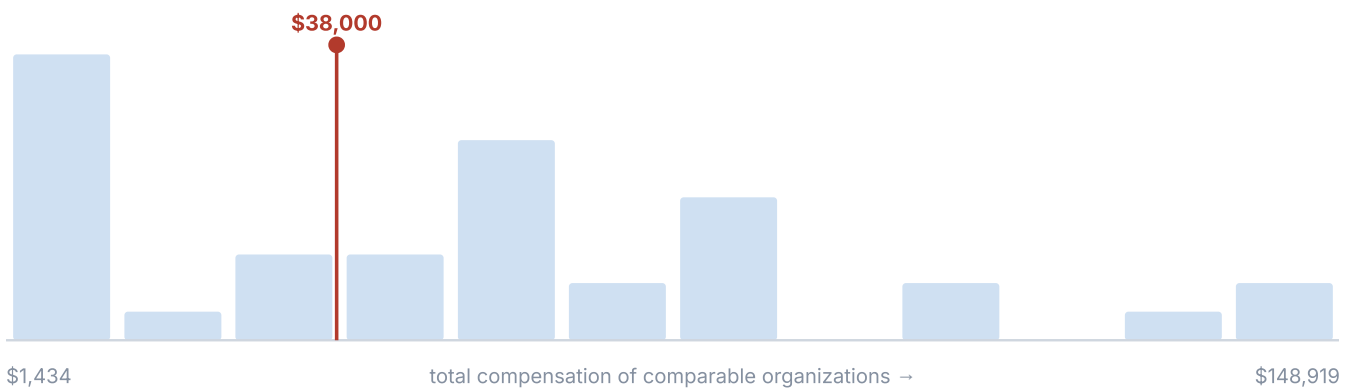
Benchmarked executive: Jack Fleischmann — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (T31).
- BUDGET** Total revenue between \$126,764 and \$283,800 — 0.67x to 1.50x the subject's \$189,200 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (T31), nationwide + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography → **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,721	\$13,636	\$52,083	\$77,316	\$102,551	\$38,000
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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
Greater Columbus Community Helping	OH	\$193,012	Executive Di	\$85,000	\$102,266	2024
Tustin Community Foundation	CA	\$197,975	Executive Director	\$73,710	\$74,436	2023
Bettendorf Community Schools Foundation	IA	\$201,204	Administration	\$41,128	\$51,154	2024
Livonia Community Foundation Inc	MI	\$176,288	Executive Director	\$20,000	\$24,143	2023
Israel America Foundation Inc	NY	\$202,951	Executive Direc	\$79,200	\$83,697	2023
Nehemiah Community Foundation	CA	\$205,259	Coo	\$85,180	\$86,019	2023
Chasdei Eliyahu	PA	\$208,638	Treasurer	\$12,000	\$13,594	2024
Port Washington Education Foundation	NY	\$210,140	Vice President	\$10,000	\$10,568	2023
Etna Community Organization	PA	\$167,868	Executive Director	\$48,400	\$54,827	2024
Pv Schools Education Foundation	AZ	\$216,826	Executive Director	\$55,000	\$60,085	2024
Ozarks Charitable Real Estate Foundation	MO	\$218,166	Director/president & Ceo End 02/24	\$37,216	\$44,776	2024
Buffalo Renaissance Foundation Inc	NY	\$221,606	Executive Director	\$36,000	\$38,044	2023
Mac Foundation	MT	\$223,291	Cfo	\$118,130	\$148,919	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Olivia Hospital & Clinic Foundation	MN	\$224,257	Director & President	\$66,188	\$76,486	2023
Hawaii Va Foundation	HI	\$225,981	Board Chair/	\$4,800	\$4,882	2024
Sjstv Community Benefit Foundation	CA	\$151,576	Chair	\$60,000	\$58,853	2024
The Pearl Foundation Of The	TN	\$227,530	Program Direct	\$55,650	\$66,447	2024
The Surety Foundation Inc	DC	\$229,532	Sfaa Foundation Liaison	\$57,126	\$56,944	2024
The Freedom To Help Foundation Inc	MD	\$232,308	Executive Director	\$1,312	\$1,434	2023
Dr Maya Angelou Foundation	CA	\$145,087	Board Chair	\$135,935	\$129,899	2025
Middletown Community Foundation Inc	PA	\$235,127	Executive Di	\$5,000	\$5,831	2023
Samaritan Foundation Charitable Trust	GA	\$140,751	Former Trustee	\$45,472	\$53,471	2023
Rancho Cucamonga Community & Arts	CA	\$139,149	Executive Director	\$39,890	\$40,283	2023
Peaks Island Fund Inc	ME	\$138,733	Secretary	\$12,000	\$13,650	2024
Nccf Property Investments Inc	KS	\$137,922	Executive Dir.	\$10,783	\$13,232	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 2025 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	36 organizations. Compensation range \$1,434–\$148,919; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$189,200); for reference, expenses \$192,050 and assets \$19,941.
ROLE MATCH	Jack Fleischmann, 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	9 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	36 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	31 st

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 (Jack Fleischmann) 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 36 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,000 is reasonable (approximately the 36th 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.