

Sephardic Community Federation Inc

Executive Director / CEO

EIN 200709489

NY · NTEE X01

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Sari Setton, Executive Director / CEO** (\$83,377) against **every comparable organization** that fit the selection criteria — **1504** 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: Sari Setton — reported title “CHIEF OPERATING OFFICER”, 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 (X01).
BUDGET	Total revenue between \$127,475 and \$285,393 — 0.67x to 1.50x the subject's \$190,262 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

1,504 organizations qualified on sector, size, and geography → **1,504** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$13,408	\$27,380	\$48,807	\$81,434	\$114,023	\$83,377
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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
Global Servant Leaders Inc	GA	\$190,219	President	\$116,130	\$125,513	2024
Maf Foundation	ID	\$190,344	President	\$38,984	\$44,577	2024
Soundforgers International	TX	\$190,392	President	\$129,166	\$138,884	2024
Knowing Him Ministries	CO	\$190,068	Director	\$37,278	\$38,423	2024
Swarthmore Chabad	PA	\$190,489	President	\$30,000	\$31,329	2025
Moriah Ministries	MI	\$190,524	Executive Di	\$30,500	\$34,839	2023
Christian Television Network Inc II	FL	\$190,716	President	\$7,630	\$7,932	2023
Adullam Church	CA	\$189,702	President	\$51,200	\$47,523	2024
North Georgia Interfaith Minis	GA	\$189,684	Exec Director	\$51,365	\$57,155	2023
Cricket Alley Ministries	KS	\$190,966	Executive Di	\$35,000	\$40,644	2024
Sanctuary Of Living Waters Inc	FL	\$191,007	President	\$12,455	\$12,577	2024
Care And Share Of Mountain Lake	MN	\$189,457	Executive Director	\$16,012	\$17,007	2024
New Beginnings Ministries Of Hardee County Inc	FL	\$191,198	Director	\$42,300	\$43,976	2023
Integrity Global Missions Inc	AL	\$191,230	Director	\$96,915	\$112,544	2024
Christ Fellowship Church Of God In Christ Inc	FL	\$191,246	Director/sr. Pastor	\$20,231	\$20,429	2024
Christian Outdoor Ministry	TX	\$189,251	President	\$52,100	\$56,020	2024
Grace & Truth Fellowship Church Inc	IN	\$189,248	President	\$25,992	\$30,333	2023
Thailand Sustainable Ministries	IL	\$191,340	Director	\$48,775	\$53,066	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Loving All Peoples	TX	\$191,359	President	\$96,381	\$103,633	2024
Revival Plan Association	CA	\$189,096	President	\$54,808	\$52,374	2023
Grace Haven Baptist Fellowship Inc	NC	\$189,012	Director/staff	\$34,116	\$39,010	2023
The Momentum Group	ID	\$188,950	Ceo	\$43,661	\$49,925	2024
John Paul II Center For Theology Of The Body	AZ	\$188,884	Executive Officer	\$30,000	\$30,213	2025
Life Out Of Death Ministries Inc	NC	\$188,864	President	\$66,000	\$73,303	2024
Desoto Youth Ministries Inc	KS	\$188,829	Director	\$78,583	\$93,950	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	1504 organizations. Compensation range \$59–\$508,724; filing years 2020–2025.
SIZE BASIS	Matched on total revenue (\$190,262); for reference, expenses \$173,770 and assets \$396,774.
ROLE MATCH	Sari Setton, reported title " <i>CHIEF OPERATING OFFICER</i> ", 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	50 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	41 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)	80 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	74 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 (Sari Setton) 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 1504 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,377 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 13, 2026.