

This analysis benchmarks the total compensation of **Ella Fridman, Executive Director / CEO** (\$43,500) against **every comparable organization** that fit the selection criteria — **124** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

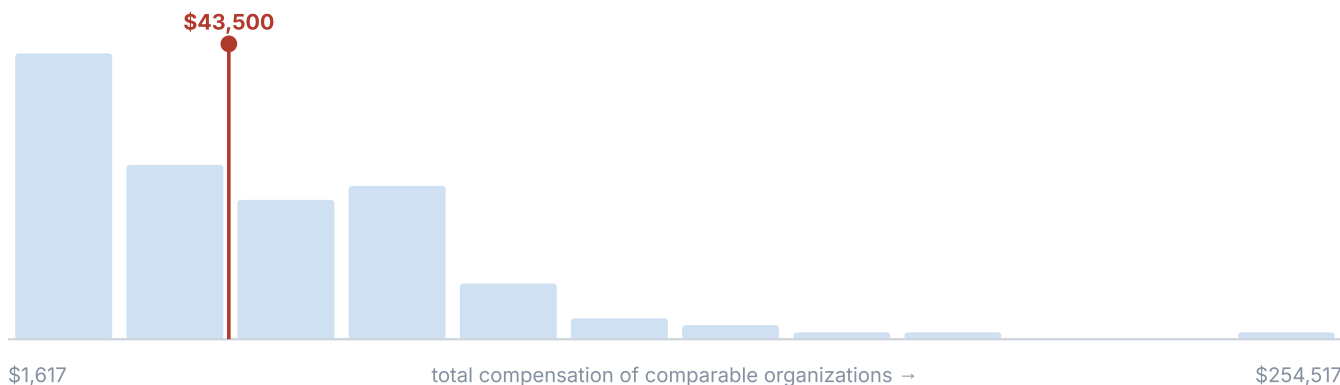
Benchmarked executive: Ella Fridman — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A23).
BUDGET	Total revenue between \$145,203 and \$325,083 — 0.67x to 1.50x the subject's \$216,722 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A23), nationwide + budget 0.67–1.5x revenue.

124 organizations qualified on sector, size, and geography → **124** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,720	\$14,173	\$39,412	\$70,168	\$89,908	\$43,500
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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
Three Aksha	PA	\$217,443	Artistic Director	\$60,000	\$66,215	2024
Russian Educational Center	OH	\$215,205	Member, Board Of Directors	\$27,000	\$32,582	2023
Ariel Rivka Dance Inc	NJ	\$215,092	Managing Direct	\$60,000	\$59,284	2024
The Avenue Blackbox Inc	NY	\$218,958	Ceo	\$64,267	\$66,165	2023
Independent Jewish World Cinema Inc	CA	\$214,196	Secretary	\$47,500	\$45,391	2024
Aloha Kuamo'o' Aina	HI	\$219,335	Admin Assistant	\$37,958	\$38,719	2023
Chinese Center On Long Island Inc	NY	\$219,451	Director	\$6,532	\$6,532	2024
Seattle Out And Proud Inc	WA	\$219,787	Executive Director	\$145,525	\$144,185	2024
Hispanic Women Of Springfield	IL	\$219,920	Vice-president	\$33,930	\$36,915	2024
Alliance Francaise De La Riviera Californienne Inc	CA	\$213,405	Executive Director	\$30,901	\$28,767	2025
Creative China Center Inc	NY	\$220,119	President	\$12,000	\$12,000	2024
Kooyrigs Inc	MI	\$220,726	Executive Director	\$22,540	\$26,507	2023
Movimiento Afrolatino Seattle	WA	\$212,357	Executive Director	\$81,644	\$80,892	2024
Contra Costa Chinese School	CA	\$221,311	President	\$25,000	\$23,890	2024
More Than A Single Story Inc	MN	\$211,860	Artistic/executive Director	\$30,000	\$33,774	2023
United Chinese Learning Center	CA	\$221,680	Principal	\$51,480	\$49,194	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Massachusetts Center For Native American Awareness Inc	MA	\$210,887	President	\$37,000	\$35,846	2025
Just Communities Of Arkansas Inc	AR	\$222,844	Ceo	\$101,319	\$126,034	2024
Center For Cultural Vibrancy	VA	\$223,629	Executive Di	\$110,586	\$118,163	2024
Niagara Celtic Heritage Society Inc	NY	\$224,921	Festival Dir	\$5,700	\$5,700	2024
German American Cultural Society	RI	\$206,873	Treasurer	\$4,761	\$5,052	2024
Juneteenth Ri	RI	\$206,595	Board President	\$4,500	\$4,775	2024
Grit And Grace Girls Inc	TX	\$206,065	Director	\$31,500	\$35,900	2023
Burma Research Institute	MD	\$227,379	Executive Director	\$49,218	\$50,922	2024
The Royal Ethiopian Trust Inc	CT	\$227,607	Chairman Of	\$16,000	\$16,602	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	124 organizations. Compensation range \$1,617–\$254,517; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$216,722); for reference, expenses \$204,494 and assets \$87,970.
ROLE MATCH	Ella Fridman, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	53 rd
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	52 nd

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 (Ella Fridman) 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 124 similarly situated organizations (Same NTEE sector (A23), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,500 is reasonable (approximately the 53rd 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.