

# Pittsburgh Jewish Pre-kindergarten

Executive Director / CEO

EIN 201584277  
 PA · NTEE B82  
 FY ending 2023-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Jeffrey Finkelstein, Executive Director / CEO** (\$50,440) against **every comparable organization** that fit the selection criteria — **228** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53<sup>rd</sup>** percentile of comparable organizations within the typical range

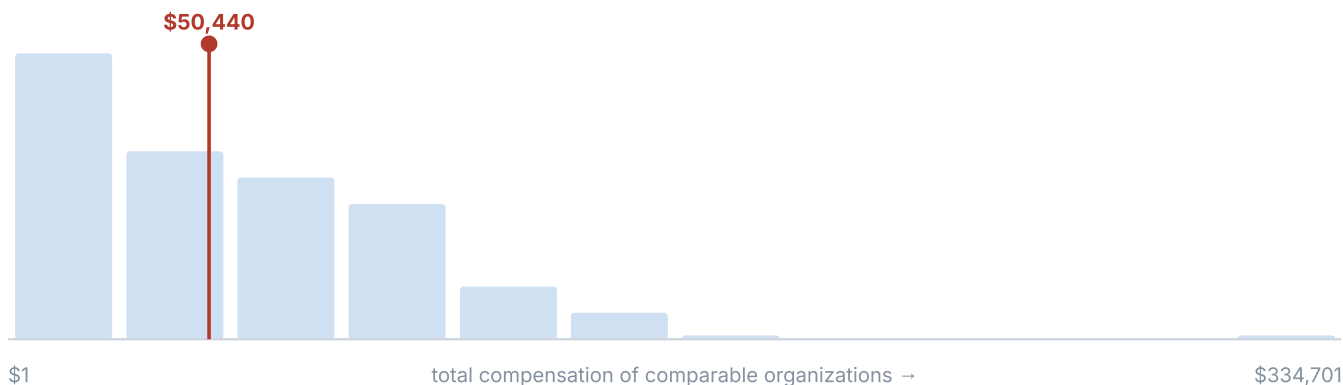
**Benchmarked executive:** Jeffrey Finkelstein — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$258,697 and \$579,174 — 0.67x to 1.50x the subject's \$386,116 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

**228** organizations qualified on sector, size, and geography → **228** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,370	\$21,564	\$46,268	\$84,943	\$111,334	\$50,440
---------	----------	----------	----------	-----------	----------



## ● 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 PA 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
<a href="#">1000 Dreams Fund</a>	DC	\$385,648	Ceo	\$9,460	<b>\$8,086</b>	2024
<a href="#">Jem Inc</a>	WI	\$387,644	President	\$30,000	<b>\$30,516</b>	2024
<a href="#">Foundation For Excellence In Long Term</a>	PA	\$384,565	President & Ceo	\$45,420	<b>\$44,117</b>	2024
<a href="#">All Our Kids Inc Foundation</a>	NE	\$388,200	President	\$6,369	<b>\$6,672</b>	2024
<a href="#">Thrive In Joy Nick Fagnano Foundation</a>	CA	\$388,522	Executive Dir.	\$54,000	<b>\$45,417</b>	2024
<a href="#">Edwin J Gregson Foundation</a>	CA	\$389,830	Secretary	\$25,000	<b>\$21,027</b>	2024
<a href="#">Sullivan Scholars Foundation</a>	OH	\$389,841	Secretary	\$56,466	<b>\$58,251</b>	2024
<a href="#">If Given A Chance</a>	CA	\$382,130	Executive Director	\$69,658	<b>\$58,587</b>	2024
<a href="#">Temple Education Foundation Inc</a>	TX	\$393,152	Exec Director/development	\$33,805	<b>\$32,936</b>	2024
<a href="#">Minnesota Dental Foundation</a>	MN	\$394,102	Executive Director, Mn Den	\$14,803	<b>\$14,246</b>	2024
<a href="#">Washington State Potato Foundation</a>	WA	\$377,968	Executive Director	\$81,332	<b>\$70,925</b>	2024
<a href="#">Oregon Schools Foundation</a>	OH	\$377,264	Executive Dir.	\$12,000	<b>\$12,745</b>	2023
<a href="#">Help 2 Others Foundation</a>	AL	\$376,377	Executive Director	\$92,000	<b>\$96,808</b>	2024
<a href="#">Foundation For Self Leadership</a>	IL	\$396,141	Executive Director	\$105,000	<b>\$103,514</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Penn Manor School District</a>	PA	\$397,015	Executive Di	\$19,200	<b>\$18,649</b>	2024
<a href="#">Corporation For Global Community</a>	MS	\$374,915	Emeritus - Founding Member	\$50,470	<b>\$54,750</b>	2024
<a href="#">Corning Union High School District</a>	CA	\$398,029	Superintende	\$18,513	<b>\$16,030</b>	2023
<a href="#">The Rvda Education Foundation</a>	VA	\$398,365	President	\$39,319	<b>\$38,070</b>	2023
<a href="#">Appraisal Institute Education And</a>	IL	\$398,546	Treasurer (Start June 2024)	\$19,797	<b>\$18,957</b>	2024
<a href="#">Echoes Of Hope</a>	CA	\$373,618	Executive Dir.	\$103,000	<b>\$89,187</b>	2023
<a href="#">Internat'I Union Operating Engineer</a>	NJ	\$399,674	President	\$66,523	<b>\$59,559</b>	2023
<a href="#">Irish Fellowship Educational &amp;</a>	IL	\$370,872	Executive Director	\$36,000	<b>\$35,490</b>	2023
<a href="#">Sanger Education Foundation Inc</a>	TX	\$370,741	Executive Dir.	\$46,000	<b>\$44,818</b>	2024
<a href="#">Mid-south Synergy Charitable Foundation</a>	TX	\$401,935	President	\$147,462	<b>\$143,673</b>	2024
<a href="#">Alabama B'nai B'rith Hillel Foundation</a>	AL	\$369,891	Director	\$99,273	<b>\$104,460</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	228 organizations. Compensation range \$1–\$334,701; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$386,116); for reference, expenses \$395,029 and assets \$7,807.
ROLE MATCH	Jeffrey Finkelstein, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	59 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	94 <sup>th</sup>

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 (Jeffrey Finkelstein) 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 228 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,440 is reasonable (approximately the 53<sup>rd</sup> 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.