

Congregation Tifereth Bnai Torah

Executive Director / CEO

EIN 201841726

NY · NTEE X83

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rabbi Shafier, Executive Director / CEO** (\$137,072) against **every comparable organization** that fit the selection criteria — **1344** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **96th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Rabbi Shafier — reported title “PRES”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X83).
BUDGET	Total revenue between \$118,442 and \$265,170 — 0.67x to 1.50x the subject's \$176,780 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

1,344 organizations qualified on sector, size, and geography → **1,344** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,886	\$27,291	\$48,234	\$81,055	\$112,834	\$137,072
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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
Hope Harbor Inc	GA	\$176,894	President	\$26,220	\$28,339	2024
Lifemark Ministries Db a Next Step	TX	\$177,006	Executive Director	\$50,000	\$53,762	2024
Cdaide Inc	ID	\$176,553	Executive Dir.	\$81,580	\$90,880	2025
Ron Degarde Ministries Inc	MO	\$176,541	President	\$24,000	\$27,323	2024
Fgm Organizations Inc	GA	\$177,036	Director	\$36,000	\$38,908	2024
Austin Global Ambassadors Inc	TX	\$176,486	Chairman/executive Director	\$102,333	\$110,032	2024
La Prayer Mountain	CA	\$177,081	Secretary	\$9,000	\$8,354	2024
Eagles Network Inc	ID	\$177,122	President	\$5,000	\$5,718	2024
Milwaukee Inncity Congregations	WI	\$177,134	Executive Director/lead Or	\$63,168	\$73,006	2023
Kingdom Dog Ministries	TX	\$176,408	Director	\$72,000	\$77,417	2024
Freedom Fellowship Inc	WI	\$177,390	Pres/director/pastor/secretary	\$51,000	\$58,943	2023
Ameinu	MI	\$177,497	President	\$193,666	\$214,869	2024
Kingdom Life Ministries International	CO	\$175,984	President	\$105,122	\$108,349	2024
Latter Rain Ministries & Missions Inc	IL	\$177,594	President, Director	\$4,610	\$4,746	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Young's Chapel Missionary Baptist	GA	\$177,843	Pastor	\$26,121	\$28,232	2024
Sepal Corporation	TN	\$177,847	President	\$33,335	\$37,665	2024
Greenwood Ministries Association	MI	\$177,975	Camp Director	\$29,000	\$33,125	2023
Mecca 20 20 Incorporated	FL	\$178,000	Program Director	\$34,680	\$35,019	2024
Abundance Of Life Temple Ministries	LA	\$175,559	Secretary/treasurer	\$18,550	\$21,956	2024
Truth Of Life Inc	TX	\$178,016	President	\$137,744	\$148,107	2024
Capri Real Estate Holding Company	MN	\$178,067	Former Treasurer	\$1,014	\$1,077	2024
Global Ministries Christian Church	MA	\$175,339	Sr. Pastor	\$10,500	\$10,142	2024
Whetstone Ministries Ron Fuhrman	AR	\$175,318	Director	\$20,800	\$25,131	2024
Messiah Project Inc	MO	\$175,313	President	\$21,804	\$24,823	2024
Pause Ministries Inc	NJ	\$178,372	Acting Chair	\$75,000	\$71,978	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 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	1344 organizations. Compensation range \$59–\$508,724; filing years 2020–2025.
SIZE BASIS	Matched on total revenue (\$176,780); for reference, expenses \$327,904 and assets \$0. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Rabbi Shafier, reported title "PRES", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	41 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	34 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	96 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	94 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 (Rabbi Shafier) 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 1344 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$137,072 is reasonable (approximately the 96th 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.