

# Philadelphia Holocaust Remembrance

Executive Director / CEO

EIN 201932196

PA · NTEE A80

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Eszter Kutas, Executive Director / CEO** (\$172,849) 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 **99<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

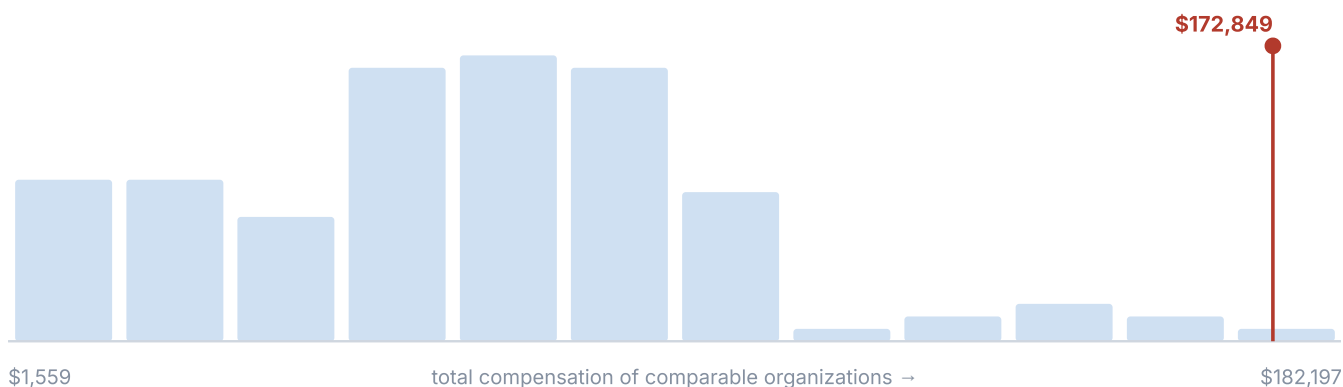
**Benchmarked executive:** Eszter Kutas — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A80).
BUDGET	Total revenue between \$305,874 and \$684,793 — 0.67x to 1.50x the subject's \$456,529 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), 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



\$16,536	\$38,689	\$64,394	\$81,078	\$98,350	<b>\$172,849</b>
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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 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="#">Florida Agricultural Museum Inc</a>	FL	\$457,704	Executive Dir.	\$56,000	<b>\$52,754</b>	2023
<a href="#">Nototomne Cultural Preservation</a>	CA	\$453,691	President	\$26,000	<b>\$21,867</b>	2024
<a href="#">Early Ford V-8 Foundation Inc</a>	IN	\$460,035	Secretary	\$78,040	<b>\$82,526</b>	2023
<a href="#">Getty House Foundation</a>	CA	\$451,733	Executive Director	\$61,780	<b>\$51,961</b>	2024
<a href="#">The L'enfant Trust</a>	DC	\$463,048	President And Secretary	\$135,200	<b>\$115,558</b>	2024
<a href="#">Information Age Learning Center</a>	NJ	\$448,553	Ceo	\$34,452	<b>\$29,961</b>	2024
<a href="#">The Jewish History Museum</a>	AZ	\$467,662	Executive Di	\$108,179	<b>\$104,327</b>	2023
<a href="#">Illinois Route 66 Heritage Project</a>	IL	\$468,696	Executive Di	\$76,320	<b>\$73,081</b>	2024
<a href="#">Artist-blacksmiths Association Of North America Inc</a>	PA	\$469,380	Executive Dir.	\$50,000	<b>\$48,566</b>	2024
<a href="#">Burlington Riverfront Entertainment</a>	IA	\$470,557	Executive Di	\$25,737	<b>\$27,448</b>	2024
<a href="#">Friends Of The Chennault Aviation &amp;</a>	LA	\$440,956	Director	\$43,680	<b>\$48,231</b>	2023
<a href="#">Florida Keys History And Discovery</a>	FL	\$475,636	Executive Director	\$85,833	<b>\$80,857</b>	2023
<a href="#">Honor And Remember Inc</a>	VA	\$436,643	Chairman	\$87,000	<b>\$84,235</b>	2023
<a href="#">Friends Of Moorefields</a>	NC	\$436,170	Executive Director	\$7,000	<b>\$7,045</b>	2024
<a href="#">Saratoga Springs</a>	NY	\$477,476	Chief Executive Officer	\$11,723	<b>\$10,318</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">International Society Daughters Of Utah Pioneers</a>	UT	\$478,823	Treasurer	\$4,500	<b>\$4,486</b>	2024
<a href="#">Dunwoody Preservation Trust Inc</a>	GA	\$478,948	Executive Director	\$50,000	<b>\$50,414</b>	2023
<a href="#">Washington County Historical</a>	PA	\$426,056	Executive Di	\$45,169	<b>\$43,873</b>	2024
<a href="#">The Adam Leventhal Memorial School And</a>	CA	\$422,992	Executive Director	\$64,780	<b>\$56,093</b>	2023
<a href="#">North-south Skirmish Association Inc</a>	VA	\$419,866	Property Manager	\$60,991	<b>\$59,053</b>	2023
<a href="#">Civil War Trails Inc</a>	VA	\$493,204	Executive Director	\$88,192	<b>\$82,940</b>	2024
<a href="#">Theodore Roosevelt Association</a>	NY	\$418,767	Ceo	\$66,000	<b>\$58,089</b>	2024
<a href="#">Uncommon Friends Foundation Inc</a>	FL	\$414,906	Executive Director	\$80,000	<b>\$73,200</b>	2024
<a href="#">Gig Harbor Waterfront Alliance</a>	WA	\$413,983	Executive Director	\$73,944	<b>\$64,482</b>	2024
<a href="#">Historic Downtown Chelan Association</a>	WA	\$413,780	Executive Dir.	\$95,250	<b>\$83,061</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 **124** organizations. Compensation range \$1,559–\$182,197; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$456,529); for reference, expenses \$827,952 and assets \$6,483,111. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Eszter Kutas, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	99 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	98 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	96 <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 (Eszter Kutas) 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 (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$172,849 is reasonable (approximately the 99<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.