

# Seakay Inc

Executive Director / CEO

EIN 201948334

CA · NTEE B60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Harold Galicer, Executive Director / CEO** (\$54,000) against **every comparable organization** that fit the selection criteria — **219** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Harold Galicer — reported title “President CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$34,339 and \$76,879 — 0.67x to 1.50x the subject's \$51,253 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**219** organizations qualified on sector, size, and geography → **219** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,549	\$9,997	\$22,599	\$49,979	\$114,083	\$54,000
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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 CA 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="#">Airmen Memorial Foundation Inc</a>	MD	\$51,291	Treasurer	\$8,743	<b>\$9,466</b>	2024
<a href="#">Colorado Municipal Judges</a>	CO	\$51,168	Exec Director	\$18,920	<b>\$21,010</b>	2024
<a href="#">Yau High School Sciences Awards</a>	MA	\$51,477	Treasurer/director	\$9,416	<b>\$10,088</b>	2023
<a href="#">Las Vegas Collegiate Inc</a>	NV	\$50,720	Exe. Director/chair	\$103,000	<b>\$128,143</b>	2022
<a href="#">Ohio Contractors Association Advancement</a>	OH	\$51,788	Treasurer/secretary	\$49,422	<b>\$60,620</b>	2024
<a href="#">Ijpa Scholarships Forever Inc</a>	IA	\$50,432	Executive Di	\$5,764	<b>\$7,524</b>	2023
<a href="#">Kauffman Fasttrac Inc</a>	MO	\$52,110	Board Member/treasurer	\$76,422	<b>\$93,738</b>	2024
<a href="#">Self Development Scottsdale Academy</a>	AZ	\$52,171	Member	\$4,995	<b>\$5,728</b>	2023
<a href="#">Association Of Two-way And Dual</a>	CA	\$52,172	Executive Dir.	\$155,000	<b>\$155,000</b>	2024
<a href="#">Otho Davis Scholarship Foundat</a>	NJ	\$52,243	Exec Director	\$20,000	<b>\$20,680</b>	2024
<a href="#">The Dimon Institute Inc Aka Dimon</a>	NY	\$50,234	Director, President, Treas	\$12,000	<b>\$12,234</b>	2025
<a href="#">Aj Center Inc</a>	FL	\$52,350	Vp	\$12,500	<b>\$13,599</b>	2024
<a href="#">Professional Engineers Of North</a>	NC	\$50,147	Director	\$7,500	<b>\$9,240</b>	2023
<a href="#">Hepburn Bootstrap Foundation Inc</a>	WI	\$52,463	Assistant Secretary	\$57,748	<b>\$71,907</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Barneveld Free Library Association</a>	NY	\$52,597	Library Director	\$20,106	<b>\$21,662</b>	2023
<a href="#">The Drost Family Foundation</a>	NY	\$52,606	Trustee	\$2,860	<b>\$3,081</b>	2023
<a href="#">School Of Leadership For Public Service</a>	MN	\$49,826	Start-up Coordinator	\$14,525	<b>\$17,813</b>	2022
<a href="#">C J Francis Iii Foundation</a>	OH	\$49,811	Director; Treasurer	\$1,950	<b>\$2,392</b>	2024
<a href="#">Shiloh University</a>	IA	\$52,703	President And Trustee	\$60,000	<b>\$78,328</b>	2023
<a href="#">Mat Foundation</a>	CA	\$52,892	Administrator	\$24,000	<b>\$24,709</b>	2023
<a href="#">Barat Education Foundation</a>	IL	\$52,959	Treasurer	\$3,000	<b>\$3,328</b>	2025
<a href="#">Nbs Classical Music Institute Inc</a>	PA	\$49,539	Consultant	\$5,500	<b>\$6,539</b>	2023
<a href="#">Fsa Scholarship Foundation</a>	TX	\$53,115	Executive Director	\$17,400	<b>\$20,752</b>	2023
<a href="#">Kil Memorial Scholarship Foundation</a>	KS	\$49,336	Treasurer	\$1,025	<b>\$1,282</b>	2024
<a href="#">Citizens For Road Safety Texas</a>	TX	\$53,170	President	\$7,500	<b>\$8,688</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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** 219 organizations. Compensation range \$175–\$525,575; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$51,253); for reference, expenses \$107,956 and assets \$62,038. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

**weigh the expense-based view.**

ROLE MATCH	Harold Galicer, reported title " <i>President CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	67 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	23 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	80 <sup>th</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	57 <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 (Harold Galicer) 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 219 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,000 is reasonable (approximately the 77<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.