

# Philadelphia Children's Foundation

Executive Director / CEO

EIN 205356792  
 PA · NTEE B90  
 FY ending 2023-12-31  
 June 10, 2026

This analysis benchmarks the total compensation of **Jan Deruiter, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jan Deruiter — reported title “EXEC DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

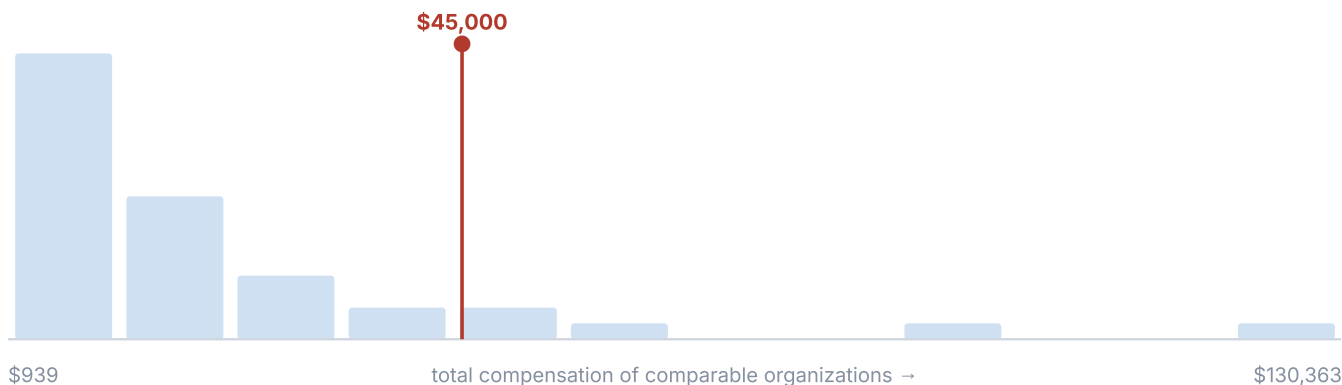
**SECTOR** Organizations sharing the subject's NTEE classification (B90).

**BUDGET** Total revenue between \$41,732 and \$93,432 — 0.67x to 1.50x the subject's \$62,288 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**38** organizations qualified on sector, size, and geography → **38** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,406	\$5,060	\$13,614	\$26,564	\$47,539	\$45,000
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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 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="#">Children's Center For Behavioral</a>	IL	\$62,529	President	\$12,000	<b>\$11,194</b>	2025
<a href="#">Community After School Program Inc</a>	OK	\$61,535	Executive Dir.	\$83,000	<b>\$91,648</b>	2023
<a href="#">Maxmath Tutoring Online A Nj Nonprofit Corporation</a>	NJ	\$65,656	Ceo	\$5,188	<b>\$4,512</b>	2024
<a href="#">Maxmath Tutoring Online Inc Indiana Branch</a>	IN	\$66,114	Ceo	\$5,200	<b>\$5,341</b>	2024
<a href="#">Y On Earth Community</a>	CO	\$66,326	Executive Director	\$21,800	<b>\$20,361</b>	2024
<a href="#">Psychiatric Clinical Faculty Association</a>	CA	\$56,632	Executive Dir.	\$16,925	<b>\$14,234</b>	2024
<a href="#">American Design Drafting Association</a>	TN	\$68,515	Programs Manager	\$31,200	<b>\$31,943</b>	2024
<a href="#">Maxmath Tutoring Online Inc Alabama Branch</a>	AL	\$68,672	Ceo	\$5,188	<b>\$5,459</b>	2024
<a href="#">S T A R S Mentoring Program</a>	OR	\$68,978	President And Ed	\$21,800	<b>\$19,719</b>	2024
<a href="#">San Jose Womans Club</a>	CA	\$69,012	House Manager	\$40,073	<b>\$33,703</b>	2024
<a href="#">Business &amp; Entrepreneurial Learning</a>	NJ	\$69,427	President	\$10,000	<b>\$8,953</b>	2023
<a href="#">Maine Composites Alliance</a>	ME	\$70,611	Director	\$16,892	<b>\$16,475</b>	2024
<a href="#">Clipped Wing Global Initiative</a>	IL	\$71,057	President Ceo	\$27,810	<b>\$26,630</b>	2024
<a href="#">Aj Center Inc</a>	FL	\$52,350	Vp	\$12,500	<b>\$11,437</b>	2024
<a href="#">Association Of Two-way And Dual</a>	CA	\$52,172	Executive Dir.	\$155,000	<b>\$130,363</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Trinitas School Of Nursing Student</a>	NJ	\$73,144	Trustee	\$3,000	<b>\$2,609</b>	2024
<a href="#">Pine Crest Rhf Housing Inc</a>	CA	\$74,406	President/ceo	\$76,739	<b>\$64,541</b>	2024
<a href="#">Berkeley Heights Huaxia Chinese School C</a>	NJ	\$49,281	Principal	\$1,080	<b>\$939</b>	2024
<a href="#">Empowerment Farm Inc</a>	FL	\$75,476	Vice President	\$14,200	<b>\$12,993</b>	2024
<a href="#">Maxcen Housing Society Inc Massachusetts Branch</a>	MA	\$76,664	Ceo	\$5,190	<b>\$4,542</b>	2024
<a href="#">Oxford City Schools Education Foundation</a>	AL	\$77,120	Executive Director	\$25,200	<b>\$27,300</b>	2023
<a href="#">Maxmath Tutoring Online Inc</a>	GA	\$77,264	President	\$5,205	<b>\$5,098</b>	2024
<a href="#">Childrens Literacy Project</a>	NC	\$46,377	Executive Director	\$18,112	<b>\$18,228</b>	2024
<a href="#">Inspiring Services Inc</a>	GA	\$46,023	Member	\$1,328	<b>\$1,301</b>	2024
<a href="#">Maxmath Tutoring Online Inc Dc Branch</a>	DC	\$78,567	Ceo	\$5,205	<b>\$4,449</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** 38 organizations. Compensation range \$939–\$130,363; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$62,288); for reference, expenses \$88,110 and assets \$201,370. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

<b>ROLE MATCH</b>	Jan Deruiter, reported title " <i>EXEC DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	87 <sup>th</sup>
Reportable pay only (column D), adjusted	92 <sup>nd</sup>
All sources (D + E + F), adjusted	87 <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 (Jan Deruiter) 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 10, 2026, comparing compensation against 38 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 87<sup>th</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 10, 2026.