

# Elmbrook Inc

Executive Director / CEO

EIN 222931400

MA · NTEE Z99

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Kevin Majeres, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **205** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Kevin Majeres — 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 (Z99).
BUDGET	Total revenue between \$259,384 and \$580,711 — 0.67x to 1.50x the subject's \$387,141 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

**205** organizations qualified on sector, size, and geography → **205** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,694	\$30,056	\$63,618	\$91,468	\$132,923	\$36,000
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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 MA 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="#">Kadima</a>	WA	\$388,117	Rabbi	\$136,763	<b>\$136,259</b>	2023
<a href="#">Idaho Drug Free Youth Inc</a>	ID	\$385,693	Director	\$15,732	<b>\$17,623</b>	2025
<a href="#">Pro Flat Track Ama Rookie Class Of '79</a>	OH	\$385,599	Executive Director	\$52,998	<b>\$62,466</b>	2023
<a href="#">Marion Community Development</a>	OH	\$382,646	Secretary	\$731	<b>\$837</b>	2024
<a href="#">Oceanic Research Group Inc</a>	MA	\$392,828	President	\$75,000	<b>\$70,970</b>	2025
<a href="#">Forest Lawn Heritage Foundation Inc</a>	NY	\$394,231	Ceo	\$11,776	<b>\$11,205</b>	2025
<a href="#">Inquilinos Unidos</a>	CA	\$379,789	Executive Director	\$83,854	<b>\$80,577</b>	2023
<a href="#">San Francisco Choral Society</a>	CA	\$379,372	Executive Dir.	\$63,082	<b>\$58,878</b>	2024
<a href="#">Mission Plaza Tenants Association</a>	CA	\$378,751	President	\$1,000	<b>\$933</b>	2024
<a href="#">Norwood Square Inc</a>	MN	\$378,430	Executive Vice President	\$18,918	<b>\$20,802</b>	2023
<a href="#">Green Cross Team Inc</a>	FL	\$378,110	President	\$41,323	<b>\$41,960</b>	2024
<a href="#">Vigorous Young Minds Inc</a>	TX	\$396,428	Director	\$75,000	<b>\$81,092</b>	2024
<a href="#">Leadership Anne Arundel Inc</a>	MD	\$400,716	President Ceo	\$110,467	<b>\$111,631</b>	2024
<a href="#">Save The Great South Bay Inc</a>	NY	\$373,188	Executive Director	\$108,461	<b>\$105,936</b>	2024
<a href="#">Court Appointed Special Advocates Of</a>	TX	\$372,427	Executive Director	\$46,110	<b>\$49,855</b>	2024
<a href="#">Cooperwood Equine Rescue</a>	NJ	\$372,075	Trustee	\$91,690	<b>\$88,487</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">West Virginia Parent Training And Information Inc</a>	WV	\$402,490	Executive Director	\$128,982	<b>\$150,952</b>	2024
<a href="#">The Icla Da Silva</a>	TX	\$371,643	President	\$182,529	<b>\$197,356</b>	2024
<a href="#">The Hi-liners</a>	WA	\$402,726	Artistic Direct	\$63,008	<b>\$62,776</b>	2023
<a href="#">Sonoma County Affordable Homes Inc</a>	CA	\$403,168	President	\$32,623	<b>\$30,449</b>	2024
<a href="#">Alliance For Community Development</a>	CA	\$404,289	Executive Director (Left 7/23)	\$64,804	<b>\$62,272</b>	2023
<a href="#">Va'ad Harabanim Of Greater Seattle</a>	WA	\$369,517	Secretary	\$66,486	<b>\$64,341</b>	2024
<a href="#">Code Savvy</a>	MN	\$408,154	Executive Di	\$13,558	<b>\$14,481</b>	2024
<a href="#">Heritage Private School Inc</a>	OH	\$365,865	Administrator	\$6,000	<b>\$6,869</b>	2024
<a href="#">Sacramento Housing Alliance</a>	CA	\$364,510	Executive Director	\$89,550	<b>\$83,582</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	205 organizations. Compensation range \$46–\$517,764; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$387,141); for reference, expenses \$397,329 and assets \$69,374.
ROLE MATCH	Kevin Majeres, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 6 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	29 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	29 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	20 <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 (Kevin Majeres) 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 205 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 29<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.