

Ima Research Foundation Inc

Executive Director / CEO

EIN 223323222

NJ · NTEE B90

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Jeffrey Thomson Cma Csca Cae, Executive Director / CEO** (\$49,252) against **every comparable organization** that fit the selection criteria — **443** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

Benchmarked executive: Jeffrey Thomson Cma Csca Cae — reported title "FORMER SECRETARY/TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$201,234 and \$450,525 — 0.67× to 1.50× the subject's \$300,350 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue.

443 organizations qualified on sector, size, and geography → **443** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,761 10TH	\$36,294 25TH	\$62,630 MEDIAN	\$86,259 75TH	\$118,308 90TH	\$49,252 THIS ORG · 36TH
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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 NJ 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
Lift Eastbrook Afterschool Inc	IN	\$300,697	Executive Director	\$33,375	\$39,420	2024
Cead - Center For Education And Academic Development	CA	\$300,739	President	\$64,500	\$62,381	2024
Central Pennsylvania Classical Education Resource Alliance	PA	\$300,980	Executive Director	\$5,091	\$5,540	2025
Women In Innovation Inc	NY	\$299,293	Ceo	\$105,600	\$106,876	2024
The Kaleidoscope Institute	CA	\$301,635	Executive Dir.	\$100,733	\$100,300	2023
Engaged Detroit	MI	\$298,900	President	\$22,500	\$26,780	2023
Give Back Yoga Foundation	CO	\$298,347	Executive Di	\$25,000	\$26,849	2024
Torus	OR	\$302,372	Board Member	\$1,100	\$1,324	2021
Love House Learning Academy	SC	\$297,717	Director	\$48,245	\$65,255	2021
Connecticut Certification Board Inc	CT	\$303,124	Executive Director	\$95,882	\$100,690	2024
Little Stems Educational Services Inc	MO	\$303,623	President	\$13,388	\$15,882	2024
The Jack Kent Oral & Maxillofacial	LA	\$297,029	President	\$1,500	\$1,850	2024
Miami Beach Education Foundation Inc	FL	\$296,822	Former President/ceo	\$2,164	\$2,277	2024
College Bound	AZ	\$296,700	Ceo	\$800	\$839	2025
Niatx Foundation Inc	WI	\$296,267	Executive Director	\$32,300	\$37,782	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Altura Credit Union Foundation	CA	\$296,086	Ceo	\$40,924	\$40,749	2023
Lausanne Learning Inc	TN	\$305,616	Headmaster	\$49,660	\$58,465	2024
Consumer Action Network	DC	\$305,824	Executive Director	\$51,577	\$52,189	2023
The Nctu Foundation	CA	\$305,834	Secretary	\$1,500	\$1,451	2024
Wisecamps	WA	\$294,422	Executive Dir.	\$66,000	\$66,182	2024
Afghan-american Community Organization	CA	\$306,716	Executive Dir.	\$94,092	\$91,000	2024
American Modeling Teachers Association	PA	\$306,859	Executive Officer	\$74,300	\$82,987	2024
Newburyport Education Foundation Inc	MA	\$307,426	Executive Director	\$61,606	\$63,836	2023
Oregon Stem	OR	\$307,980	Executive Director	\$120,640	\$122,245	2025
Even Ground Inc	NY	\$308,042	Executive Director	\$16,750	\$16,952	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 **443** organizations. Compensation range \$12–\$503,443; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$300,350); for reference, expenses \$131,977 and assets \$401,000. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Jeffrey Thomson Cma Csca Cae, reported title "*FORMER SECRETARY/TREASURER*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 22 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 11 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	36 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	99 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 (Jeffrey Thomson Cma Csca Cae) 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 443 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,252 is reasonable (approximately the 36th 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.