

Lambda Theta Phi Latin Fraternity

Executive Director / CEO

EIN 223404044

NJ · NTEE Y42

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Andrew Ramjit, Executive Director / CEO** (\$39,000) against **every comparable organization** that fit the selection criteria — **170** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66th** percentile of comparable organizations within the typical range

Benchmarked executive: Andrew Ramjit — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y42).
BUDGET	Total revenue between \$260,314 and \$582,793 — 0.67x to 1.50x the subject's \$388,529 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

170 organizations qualified on sector, size, and geography → **170** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,379	\$5,039	\$19,705	\$52,887	\$99,127	\$39,000
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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 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
Jacksonville Police Death Benefit Fund	FL	\$388,098	Treasurer	\$24,000	\$25,252	2024
Naval Academy Athletic Association	MD	\$385,774	Naaa President	\$61,918	\$64,835	2024
Suwannee River Lodge 325 Loyal Order Of Moose	FL	\$385,090	Administrator	\$28,800	\$29,522	2025
International Association Of	NC	\$384,320	Secretary	\$20,833	\$24,110	2024
Boces Teacher Association Benefit Trust	NY	\$384,227	Chairperson	\$6,500	\$6,773	2023
Southside Mutual Domestic	NM	\$394,397	President	\$450	\$542	2024
The Historic Sharon Burying Ground Inc	CT	\$381,181	Superintendentdirector	\$3,064	\$3,218	2024
Laundry & Dry Cleaning Workers Education	NY	\$380,885	Union Trustee	\$44,850	\$45,392	2024
Ridge Utilities Inc	VA	\$379,700	General Mana	\$43,600	\$47,150	2024
Building Industry Association Of The Highland Lakes Inc	TX	\$378,777	Executive Officer	\$82,559	\$95,229	2023
Union Hill Cemetery Company	PA	\$377,981	President	\$600	\$690	2023
Benevolent & Protective Order Of Elks Rotterdam #2157	NY	\$399,547	Secretary	\$5,200	\$5,127	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Us Oil & Gas Association	DC	\$377,185	President	\$212,000	\$208,365	2024
Udw AfsCOME Local 3930 Sutter County	CA	\$402,018	Trustee	\$55,936	\$54,098	2024
Ernst Memorial Cemetery Corporation	NJ	\$402,762	Trustee	\$1,000	\$1,000	2024
Fraternal Order Of Eagles Aerie 1744	WA	\$373,894	Worthy Secretary	\$19,683	\$19,737	2024
Fraternal Order Of Eagles 631 Aerie	ID	\$372,742	Secretary	\$5,900	\$6,849	2025
Bimco Americas	TX	\$371,436	Chair	\$177,550	\$198,922	2024
Abington Township Police Pension Association	PA	\$371,090	Treasurer	\$2,400	\$2,681	2024
Hockey And Rink Protection Inc	VT	\$406,551	Assistant Treasurer/director	\$54,950	\$63,776	2023
Burgess Canal & Irrigation Co	ID	\$407,580	Secretary	\$15,333	\$17,798	2025
Farmington Cemetery Association	CT	\$368,785	Asst. Treasu	\$3,600	\$3,683	2025
Benevolent & Protective Order Of	OH	\$408,917	Secretary	\$4,000	\$4,623	2025
District 6 Health Plan	NY	\$367,523	Indep Fiduciary	\$5,550	\$5,617	2024
Cave Hill Heritage Foundation	KY	\$366,472	President/ceo	\$30,556	\$36,768	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	170 organizations. Compensation range \$168–\$1,551,312; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$388,529); for reference, expenses \$517,858 and assets \$163,815.
ROLE MATCH	Andrew Ramjit, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	27 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	66 th
Total compensation (D + F), as reported (no adjustments)	69 th
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	64 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 (Andrew Ramjit) 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 170 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$39,000 is reasonable (approximately the 66th 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 9, 2026.