

# Temple University Law Foundation

Executive Director / CEO

EIN 236407459

PA · NTEE B110

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael B Gebhardt, Executive Director / CEO** (\$67,189) against **every comparable organization** that fit the selection criteria — **152** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Michael B Gebhardt — reported title “VP - Secretary”, 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 (B110).
BUDGET	Total revenue between \$217,455 and \$486,841 — 0.67x to 1.50x the subject's \$324,561 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**152** organizations qualified on sector, size, and geography → **152** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,067	\$15,343	\$35,659	\$64,142	\$104,457	\$67,189
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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="#">Riverside County Office Of</a>	CA	\$324,521	Director	\$75,947	<b>\$63,875</b>	2024
<a href="#">Connecticut Explored Inc</a>	CT	\$322,548	Publisher+exdir	\$77,000	<b>\$70,319</b>	2024
<a href="#">The Ellen Reece Legacy Corp</a>	NY	\$327,090	Executive Director	\$49,020	<b>\$44,419</b>	2023
<a href="#">Talmudic College 4000 Alton Road Inc</a>	FL	\$321,540	Vp/treasurer	\$175,000	<b>\$160,125</b>	2024
<a href="#">Summit School Foundation</a>	NY	\$328,007	Director	\$72,000	<b>\$65,242</b>	2023
<a href="#">K-love &amp; Air1 Foundation</a>	CA	\$328,960	Ceo/director (Ended 5/15/24)	\$48,455	<b>\$40,753</b>	2024
<a href="#">Hilton Head Island All Sports</a>	SC	\$319,666	Treasurer	\$3,315	<b>\$3,282</b>	2025
<a href="#">Parent Choice Inc</a>	WI	\$330,785	President	\$2,500	<b>\$2,543</b>	2024
<a href="#">Eastern Ahec Property Corporation Inc</a>	NC	\$331,880	Executive Director	\$38,243	<b>\$38,488</b>	2024
<a href="#">University Of Iowa Research</a>	IA	\$316,627	President	\$43,544	<b>\$47,810</b>	2023
<a href="#">Poudre School District Foundation</a>	CO	\$332,615	Executive Di	\$32,250	<b>\$30,120</b>	2024
<a href="#">East Side Union High School District</a>	CA	\$315,403	Executive Dir.	\$25,000	<b>\$21,027</b>	2024
<a href="#">Whitecaps Baseball Academy</a>	CA	\$333,957	President	\$42,797	<b>\$35,994</b>	2024
<a href="#">Luis &amp; Linda Nieves Family Foundation</a>	CA	\$314,060	University Director	\$600,310	<b>\$519,807</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Seedling Foundation Of Dayton Ohio</a>	OH	\$312,651	Executive Director	\$40,192	<b>\$42,688</b>	2023
<a href="#">The Angel Fund</a>	MT	\$337,378	Executive Director	\$19,422	<b>\$19,866</b>	2025
<a href="#">Green Mountain Library Consortium</a>	VT	\$310,039	Administrative Coordinator	\$9,694	<b>\$9,784</b>	2023
<a href="#">Evergreen School District Foundation 114</a>	WA	\$307,669	Executive Assistant	\$49,353	<b>\$43,037</b>	2024
<a href="#">Cal State University Fullerton</a>	CA	\$307,284	Director	\$56,403	<b>\$48,839</b>	2023
<a href="#">Explore Facilities Group</a>	NM	\$306,625	Chair	\$30,923	<b>\$33,352</b>	2023
<a href="#">Highland Foundation For Educational</a>	OH	\$343,929	Executive Di	\$87,034	<b>\$87,472</b>	2025
<a href="#">El Sol Academy Foundation</a>	CA	\$345,291	Exec. Dir. Of El Sol Academy	\$48,053	<b>\$41,609</b>	2023
<a href="#">Classical High School Alumni Association</a>	RI	\$303,785	Executive Director	\$46,667	<b>\$44,872</b>	2023
<a href="#">Ppsel Building Corporation</a>	CO	\$302,943	Executive Director	\$38,592	<b>\$35,114</b>	2025
<a href="#">Rilke Schule Inc</a>	AK	\$346,655	Executive Director	\$51,850	<b>\$49,709</b>	2023

**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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **152** organizations. Compensation range \$651–\$519,807; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$324,561); for reference, expenses \$241,122 and assets \$4,525,531.
ROLE MATCH	Michael B Gebhardt, reported title "VP - Secretary", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	64 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	72 <sup>nd</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	98 <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 (Michael B Gebhardt) 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 152 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,189 is reasonable (approximately the 76<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.