

Tshebiner Yeshivah Kohav Miyaakov

Executive Director / CEO

EIN 237002558

NY · NTEE X31Z

FY ending 2023-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Menachem Herskovitz, Executive Director / CEO** (\$36,012) against the **2000** closest of **2,035** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

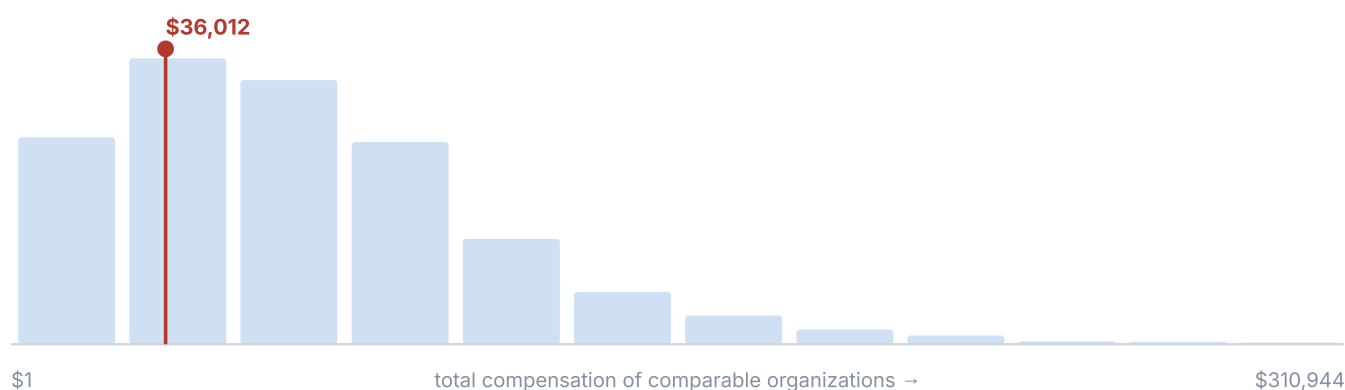
Benchmarked executive: Menachem Herskovitz — reported title “TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X31Z).
BUDGET	Total revenue between \$237,900 and \$532,614 — 0.67× to 1.50× the subject's \$355,076 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue.

2,035 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$16,693

\$34,029

\$60,220

\$92,007

\$128,035

\$36,012



■ 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 NY 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
Institute For Ministry Development	CO	\$355,106	President	\$67,701	\$69,780	2024
The Agape Mission Of Bartlesville Inc	OK	\$355,250	President/executive Direct	\$63,100	\$76,892	2023
Holy Martyrs Of England And Wales	CA	\$354,872	Cfo	\$40,000	\$36,170	2025
His Vessel Ministries	AL	\$355,318	President	\$83,962	\$97,501	2024
The Shalem School	CA	\$354,806	Vice President & Treasurer	\$86,154	\$82,328	2023
Oak Health Foundation	CA	\$354,804	Ceo	\$19,353	\$18,494	2023
Faithquest Missions	CA	\$355,360	President	\$96,000	\$91,737	2023
Sparkle Living Inc	TX	\$354,774	President	\$9,615	\$10,644	2023
Freedom In Jesus Ministries Inc	TX	\$354,631	President	\$25,988	\$28,769	2023
Mission Support Network	CA	\$354,618	President	\$75,306	\$71,962	2023
New Harvest Missions International Inc	FL	\$355,577	President	\$84,000	\$84,822	2024
Awaken Inc	AL	\$355,603	President	\$95,293	\$110,659	2024
St John #5 Baptist Church Inc	LA	\$355,651	Executive Director	\$12,396	\$15,105	2023
John Murry Evangelistic Association	MO	\$354,485	President	\$9,300	\$10,901	2023
Catholics Come Home Inc	GA	\$355,689	Founder & President	\$165,522	\$178,895	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rocky Mountain Police Chaplains	CO	\$355,724	Executive Director	\$24,000	\$25,467	2023
The Crete Collective	DC	\$355,742	Director	\$21,331	\$20,715	2023
Crossroads Fellowship Foundation	NC	\$354,364	President	\$31,979	\$35,518	2024
Kingdom Acts Ministries International	TX	\$355,807	Pastor/president	\$45,504	\$50,373	2023
Renewal Ministries Northwest	WA	\$354,314	Executive Director	\$55,220	\$53,142	2024
Destiny Sports Mission Inc	TX	\$355,921	Founder/director	\$55,043	\$59,184	2024
Primera Iglesia Pentecostal Roca De Salvacion Inc	NY	\$355,946	President	\$21,000	\$20,398	2024
Frontline Evangelism Inc	TX	\$354,092	Officer	\$33,000	\$35,483	2024
The Hope Church Of Detroit Inc	MI	\$356,089	President	\$48,472	\$55,367	2023
The Women's Rabbinic Network Ltd	NY	\$354,036	Executive Director	\$109,763	\$103,866	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **2000** organizations. Compensation range \$1–\$310,944; filing years 2020–2025.

SIZE BASIS Matched on total revenue (\$355,076); for reference, expenses \$351,420 and assets \$453,484.

ROLE MATCH	Menachem Herskovitz, reported title "TRUSTEE", 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	68 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	55 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	28 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	26 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 (Menachem Herskovitz) 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 2000 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,012 is reasonable (approximately the 28th 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.