

# Harlan E Moore Heart Research Foundation

Executive Director / CEO

EIN 237208109  
 IL · NTEE H43Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Dr Byung H Cho, Executive Director / CEO** (\$81,250) against **every comparable organization** that fit the selection criteria — **78** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Dr Byung H Cho — reported title “PRESIDENT/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

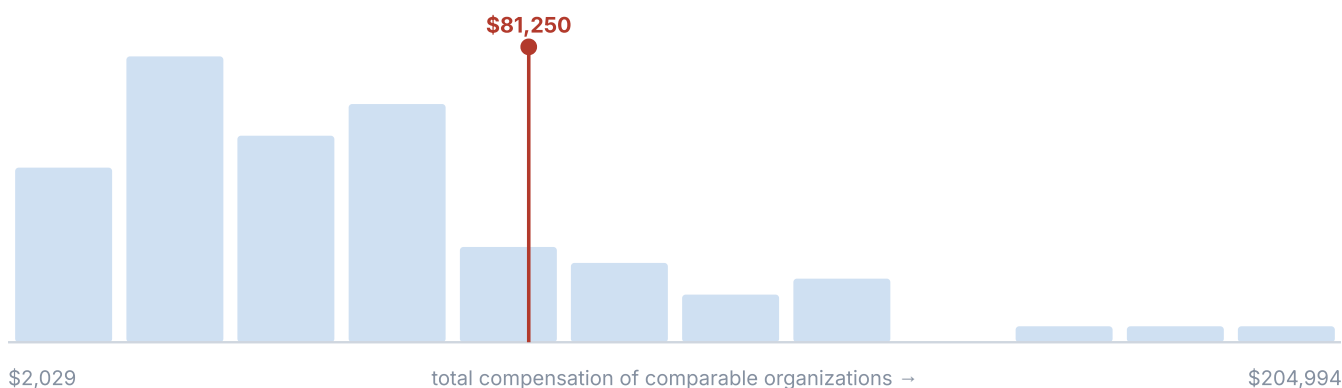
**SECTOR** Organizations sharing the subject's NTEE classification (H43Z).

**BUDGET** Total revenue between \$119,360 and \$267,225 — 0.67x to 1.50x the subject's \$178,150 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (H), nationwide + budget 0.67–1.5x revenue.

**78** organizations qualified on sector, size, and geography → **78** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,006	\$26,955	\$51,494	\$75,990	\$112,726	\$81,250
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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 IL 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="#">Faculty Student Association Of The State</a>	NY	\$177,373	Chief Executive Officer	\$235,690	<b>\$204,994</b>	2025
<a href="#">Cardiac Surgery Clinical Research Center</a>	IL	\$173,860	Researcher	\$136,000	<b>\$132,098</b>	2024
<a href="#">Balanced Budget Now</a>	VA	\$172,594	President	\$54,300	<b>\$51,799</b>	2024
<a href="#">The Center For Neurosciences Foundation</a>	AZ	\$171,746	Director Of Fundraising And Operations	\$63,025	<b>\$59,885</b>	2024
<a href="#">Humanology &amp; Health Science Inc</a>	CA	\$184,661	President	\$150,000	<b>\$131,750</b>	2023
<a href="#">Hope 365</a>	MI	\$171,372	Director	\$53,595	<b>\$56,269</b>	2023
<a href="#">Ellyn Satter Institute Inc</a>	WI	\$169,831	Exec. Dir. &	\$60,306	<b>\$62,225</b>	2024
<a href="#">Karmanos Cancer Foundation</a>	MI	\$186,501	Board Member/president Kcc	\$38,067	<b>\$38,820</b>	2024
<a href="#">Sleep Education Consortium</a>	TX	\$188,166	Director	\$5,000	<b>\$4,942</b>	2024
<a href="#">Seneca Diabetes Foundation</a>	NY	\$167,496	Secretary/tr	\$48,989	<b>\$45,028</b>	2023
<a href="#">Rory David Deutsch Foundation</a>	IL	\$167,230	Vice President	\$25,540	<b>\$24,807</b>	2024
<a href="#">International Neuroethics Society</a>	DC	\$166,640	Executive Director	\$79,718	<b>\$69,115</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Qigong Sensory Training Institute</a>	OR	\$166,373	President/ceo Board Chair	\$48,476	<b>\$44,477</b>	2024
<a href="#">The Wunderglo Foundation</a>	CA	\$191,435	President/exec.	\$60,000	<b>\$51,188</b>	2024
<a href="#">Breast Cancer Fund Of Ohio</a>	OH	\$192,679	Executive Di	\$22,002	<b>\$23,024</b>	2024
<a href="#">Closing The Gap In Health Care Inc</a>	SC	\$195,078	President & Ceo	\$50,699	<b>\$52,256</b>	2024
<a href="#">Wescoc Foundation For Pulmonary Fibrosis</a>	PA	\$196,214	Executive Director	\$45,000	<b>\$45,646</b>	2023
<a href="#">Carcinoid Cancer Foundation</a>	NY	\$197,343	Ceo/chairman/treasurer	\$125,000	<b>\$111,597</b>	2024
<a href="#">Hannah's Hope For Giant Axonal</a>	NY	\$198,405	Executive Di	\$210,279	<b>\$187,732</b>	2024
<a href="#">Hawaii Medical Foundation</a>	HI	\$157,240	Executive Administrator	\$2,822	<b>\$2,570</b>	2023
<a href="#">Pediatric Hydrocephalus Foundation Inc</a>	NJ	\$156,880	President	\$30,345	<b>\$26,767</b>	2024
<a href="#">Dirt Patch Science</a>	TX	\$200,319	Director & C	\$130,000	<b>\$132,274</b>	2023
<a href="#">Breast Cancer Research And Assistance Fund</a>	AZ	\$155,484	President	\$29,590	<b>\$28,116</b>	2024
<a href="#">The Alliance For Longevity Initiatives</a>	VA	\$155,110	President	\$12,750	<b>\$12,163</b>	2024
<a href="#">Rampy Ms Research Foundation</a>	AR	\$154,261	President/ex	\$65,000	<b>\$74,318</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL

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	78 organizations. Compensation range \$2,029–\$204,994; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$178,150); for reference, expenses \$107,810 and assets \$3,980,400.
ROLE MATCH	Dr Byung H Cho, reported title " <i>PRESIDENT/TREASURER</i> ", 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	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	77 <sup>th</sup>
Reportable pay only (column D), adjusted	81 <sup>st</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (Dr Byung H Cho) 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 78 similarly situated organizations (Same NTEE major group (H), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,250 is reasonable (approximately the 77<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.