

Jjs Legacy

Executive Director / CEO

EIN 273546375

CA · NTEE E65

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Lori Malkin, Executive Director / CEO** (\$86,751) against **every comparable organization** that fit the selection criteria — **1216** 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: Lori Malkin — reported title “ED/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 (E65).
BUDGET	Total revenue between \$262,156 and \$586,917 — 0.67x to 1.50x the subject's \$391,278 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

1,216 organizations qualified on sector, size, and geography → **1,216** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,208	\$39,591	\$66,896	\$97,934	\$147,288	\$86,751
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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 CA 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
Women For Healthy Rural Living	ME	\$391,371	Executive Dir.	\$37,440	\$42,171	2024
Radiant Hope	PA	\$391,173	Executive Director	\$59,500	\$66,744	2024
Jgs Administrative Services Inc	MA	\$391,528	President	\$234,596	\$237,131	2024
Abstinence Coalition	ME	\$391,684	Exective Director	\$87,000	\$97,993	2024
Elkin Emergency Rescue Squad Inc	NC	\$390,644	Chief/treasurer	\$9,175	\$10,389	2025
Hope Pregnancy Support Center	TN	\$391,974	Executive Di	\$56,500	\$66,804	2024
Onegoodturn Inc	TX	\$390,533	President & Executive Dire	\$80,000	\$90,016	2024
Positive Family Partners Inc	FL	\$392,326	Ceo	\$18,000	\$19,583	2023
Belle Plaine Area Ambulance Inc	IA	\$392,559	Director	\$1,184	\$1,458	2024
Friends Of New York City Nurse Family	NY	\$389,558	Executive Director	\$90,000	\$91,480	2024
Anna Rescue Unit Inc	OH	\$389,526	15352 Co Rd 25a Anna Oh 45302	\$51,354	\$65,572	2022
Veterans2veterans Group	NH	\$389,519	President	\$3,383	\$3,618	2023
Tree Of Life A Crisis Pregnancy Center	CA	\$393,081	Executive Director	\$51,843	\$50,356	2024
Building The Next Generation Of Academic Physicians	NY	\$393,195	President	\$30,000	\$30,493	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
St Luke Community Healthcare Foundation	MT	\$393,565	Director/hospital Ceo	\$23,323	\$29,115	2023
Hospital Executive Council Inc	NY	\$393,588	Executive Director	\$125,492	\$131,323	2023
People's Health And Wellness Clinic	VT	\$393,786	Executive Di	\$74,395	\$86,717	2023
Peggy Lillis Foundation	NY	\$393,876	Executive Director	\$110,000	\$111,809	2024
Athens Area Diaper Bank Inc	GA	\$388,623	Executive Dir.	\$26,564	\$30,045	2024
Commission For The Accreditation Of	PA	\$394,041	Executive Director	\$60,000	\$67,305	2024
Minority Health Consortium	VA	\$388,510	Exec Director	\$82,994	\$92,802	2023
Vermont Assembly Of Home Health And	VT	\$394,213	Executive Dir.	\$173,716	\$196,679	2024
Coatesville Center For Community	PA	\$387,945	Executive Director	\$69,284	\$77,718	2024
Children's Health Ventures Inc	NJ	\$394,773	President/ceo	\$166,518	\$167,236	2024
The Women's Clinic Of Columbus	OH	\$387,749	Executive Director	\$100,275	\$119,466	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 1216 organizations. Compensation range \$97–\$3,682,576; filing years 2020–2025.

SIZE BASIS	Matched on total revenue (\$391,278); for reference, expenses \$405,550 and assets \$675,594.
ROLE MATCH	Lori Malkin, reported title " <i>ED/Secretary</i> ", 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	272 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	54 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)	74 th
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	49 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 (Lori Malkin) 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 13, 2026, comparing compensation against 1216 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$86,751 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 13, 2026.