

Local 78 Realty Corp

Executive Director / CEO

EIN 30005324

NY · NTEE S47

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Pawel Gruchacz, Executive Director / CEO** (\$115,647) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

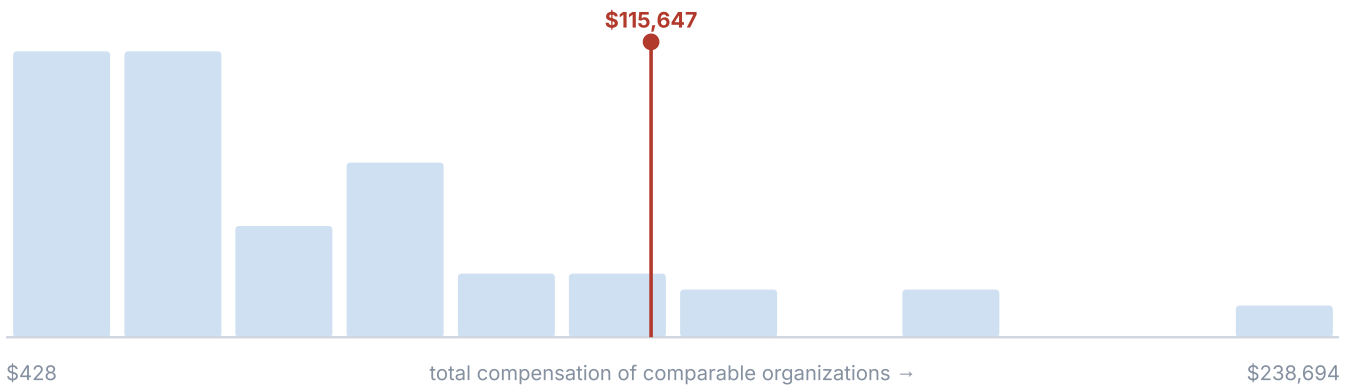
Benchmarked executive: Pawel Gruchacz — reported title “BUSINESS MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S47).
BUDGET	Total revenue between \$197,834 and \$442,914 — 0.67x to 1.50x the subject's \$295,276 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography → **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,313	\$19,878	\$37,946	\$74,850	\$121,674	\$115,647
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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 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
The Pendleton Inc	WV	\$295,448	Administrator	\$24,451	\$29,298	2024
Community Solutions 519 Rockaway	NY	\$294,876	Chief Program Officer	\$38,607	\$38,607	2024
Foundation For Jewish Life At Dartmouth	NH	\$295,770	Director	\$31,571	\$31,429	2025
latse Realty Corporation	CA	\$306,858	Director	\$132,051	\$126,187	2024
Acts 2 Toledo	OH	\$310,935	Program Dire	\$64,364	\$75,442	2024
Otr Holdings Inc	OH	\$314,127	Evp, Development	\$58,751	\$70,896	2023
Dearborn Board Of Realtors	MI	\$314,324	Association Executive	\$57,570	\$65,759	2024
Scranton Electricians Jatc Building Inc	PA	\$315,095	Chairman	\$62,396	\$68,860	2024
Rain Properties Inc	NY	\$316,315	President/ceo/secretary	\$21,111	\$21,735	2023
National Association Of Credit	MD	\$274,174	President	\$39,005	\$40,355	2024
Columbia-greene Board Of Realtors	NY	\$316,549	Association	\$134,808	\$134,808	2024
Hispanic Resources Inc	MA	\$272,218	Treasurer	\$5,128	\$5,100	2024
701-703 Mccarter Holding Company Inc	NJ	\$320,273	Treasurer	\$12,000	\$11,857	2024
Noitu Organization Building Corp	NY	\$270,208	President	\$109,321	\$109,321	2024
Neurodiverse Community Holdings Inc	TX	\$270,201	President	\$14,299	\$15,829	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alkasw Inc Co	NY	\$270,000	Cfo	\$23,381	\$22,778	2025
Highlands-cashiers Board Of	NC	\$269,221	Association Executive	\$103,782	\$118,671	2024
Electrical Workers Association Of Americ	LA	\$323,230	President	\$30,101	\$35,735	2025
2722 S King Drive Llc	IL	\$325,000	President	\$82,232	\$89,466	2024
Livingston County Association	MI	\$262,664	Executive Vi	\$57,748	\$65,963	2024
Institute Of Real Estate Management	MD	\$328,805	Executive Director	\$166,726	\$172,497	2024
North Palm Beach County Jewish Community	FL	\$331,149	Chief Executive Officer	\$60,207	\$62,592	2024
Institute Of Real Estate Mngmt	CA	\$332,622	Executive Dir.	\$99,700	\$95,273	2024
Orange Coast Association Of Realtors Inc	CA	\$332,695	Ceo	\$72,220	\$69,013	2024
West Denver Preparatory Charter School Building Corporation	CO	\$255,172	President People And Business	\$30,957	\$32,850	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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	70 organizations. Compensation range \$428–\$238,694; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$295,276); for reference, expenses \$295,276 and assets \$5,687,537.
ROLE MATCH	Pawel Gruchacz, reported title "BUSINESS MANAGER", 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	54 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	87 th
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	84 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 (Pawel Gruchacz) 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 70 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$115,647 is reasonable (approximately the 87th 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.