

# Ohio Restaurant Association Education

Executive Director / CEO

EIN 311739154

OH · NTEE B82

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Patricia Halper, Executive Director / CEO** (\$94,328) against **every comparable organization** that fit the selection criteria — **206** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79<sup>th</sup>** percentile of comparable organizations within the typical range

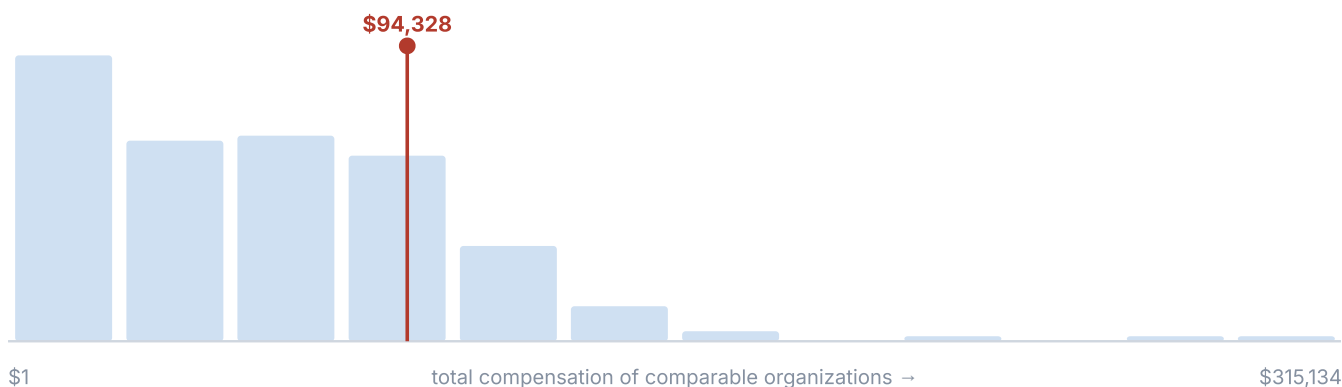
**Benchmarked executive:** Patricia Halper — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$322,072 and \$721,057 — 0.67x to 1.50x the subject's \$480,705 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

**206** organizations qualified on sector, size, and geography → **206** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,978	\$23,908	\$55,004	\$87,987	\$118,577	\$94,328
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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 OH 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="#">Black In Ai</a>	CA	\$480,536	Ceo	\$197,918	<b>\$156,729</b>	2024
<a href="#">South Central Section Pga Foundation</a>	OK	\$479,970	Executive Director	\$25,405	<b>\$25,654</b>	2024
<a href="#">Great Sso Inc</a>	GA	\$479,813	President	\$35,500	<b>\$33,701</b>	2023
<a href="#">Natural Refrigeration Foundation</a>	VA	\$482,152	liar President	\$365,313	<b>\$315,134</b>	2025
<a href="#">Imagine Scholar Inc</a>	WA	\$482,994	Executive Dir.	\$97,402	<b>\$79,973</b>	2024
<a href="#">Hyde Park Institute</a>	IL	\$483,854	Trustee/dire	\$148,332	<b>\$133,733</b>	2024
<a href="#">Hispanic Heritage Scholarship Fund Inc</a>	FL	\$476,823	Executive Director	\$95,000	<b>\$81,843</b>	2024
<a href="#">Warren Alvarado Oslo Public School Education Foundation</a>	MN	\$475,891	Chairman	\$1,200	<b>\$1,120</b>	2023
<a href="#">The Adirondack Scholar Found Inc</a>	NY	\$475,721	Executive Di	\$19,375	<b>\$16,056</b>	2024
<a href="#">The Douglas And Frances Lanier Foundation Inc</a>	MS	\$486,469	President	\$15,750	<b>\$16,087</b>	2024
<a href="#">Educational Foundation Of The Southeast Texas</a>	TX	\$474,724	Executive Director	\$137,774	<b>\$130,120</b>	2023
<a href="#">Usa Patriots Veteran Athletics</a>	FL	\$473,066	Executive Director	\$125,000	<b>\$107,689</b>	2024
<a href="#">222 Foundation</a>	IL	\$488,843	Executive Director	\$110,250	<b>\$102,335</b>	2023
<a href="#">Secu Md Foundation Inc</a>	MD	\$471,662	Executive Director	\$98,996	<b>\$84,876</b>	2024
<a href="#">Gccs Educational Foundation</a>	IN	\$470,769	Executive Director	\$83,612	<b>\$78,777</b>	2025
<a href="#">Kiwanis Club Of Bradenton Foundation</a>	FL	\$492,276	Executive Director	\$19,454	<b>\$16,760</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Center For Advancing Community</a>	RI	\$492,491	Executive Director	\$134,616	<b>\$118,375</b>	2024
<a href="#">Bright Choice Foundation</a>	TX	\$492,742	Ceo	\$62,083	<b>\$58,634</b>	2023
<a href="#">National Hook-up Of Black Womenjoliet Chapter</a>	IL	\$494,813	President	\$48,327	<b>\$43,571</b>	2024
<a href="#">Nevada Broadcasters Foundation</a>	NV	\$465,663	Executive Di	\$22,815	<b>\$20,972</b>	2024
<a href="#">Loretta K Vogt Charitable Trust</a>	WI	\$498,412	Trustee	\$38,022	<b>\$36,415</b>	2024
<a href="#">Scholarship Fund For Rainier Scholars</a>	WA	\$462,794	Director Of Finance And Operations	\$132,403	<b>\$108,709</b>	2024
<a href="#">Northern California Laborers</a>	CA	\$498,744	President	\$149,680	<b>\$118,530</b>	2024
<a href="#">Ndoto</a>	TX	\$461,884	Executive Director	\$69,290	<b>\$63,563</b>	2024
<a href="#">Isabella Grimes Educational Fund</a>	IL	\$499,972	Trustee	\$1,500	<b>\$1,352</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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** 206 organizations. Compensation range \$1–\$315,134; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$480,705); for reference, expenses \$403,073 and assets \$1,073,734.

**ROLE MATCH** Patricia Halper, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 47 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	79 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	70 <sup>th</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	59 <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 (Patricia Halper) 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 10, 2026, comparing compensation against 206 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$94,328 is reasonable (approximately the 79<sup>th</sup> 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 10, 2026.