

Norman And Judith Jo Kreiss Family Fdn

Executive Director / CEO

EIN 330905706

CA · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dennis M Chodorow, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Dennis M Chodorow — reported title “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 (T30).

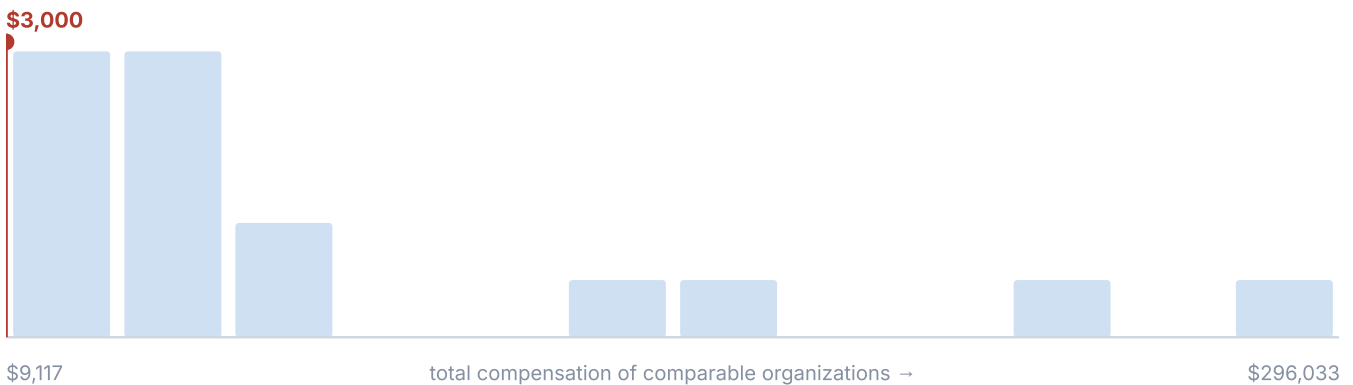
BUDGET Total revenue between \$17,330 and \$38,799 — 0.67x to 1.50x the subject's \$25,866 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,551

\$31,304

\$50,349

\$81,758

\$197,884

\$3,000



■ 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
Ncf Corporation	FL	\$25,000	Former Director/president	\$42,642	\$47,762	2023
Make A Difference Endowment Inc	AL	\$24,472	President/ Executive Direc	\$182,459	\$235,019	2023
Albi Fund Institute And Lab	CA	\$24,309	President & Ceo (As Of 12/1/2024)	\$25,798	\$25,798	2024
The Opaline Fund	CA	\$28,311	Treasurer/asst. Sec./direc	\$50,736	\$50,736	2024
Griffith Centers For Children	CO	\$29,137	President/ceo	\$144,760	\$160,749	2024
Irving B Fine Family Foundation	OH	\$20,344	Trustee & Treasurer Thru 5/4/2023	\$40,331	\$50,930	2023
Tesomas Alumni Camping Trust	WI	\$31,588	Scout Executive/secretary	\$41,309	\$49,961	2024
Tena & Fred Oates Foundation	SC	\$31,843	Secretary	\$245,029	\$296,033	2024
Anoka Hennepin Credit Union	MN	\$33,076	Treasurer	\$39,821	\$46,913	2023
Wagner Descendant's Foundation	IL	\$33,620	Secretary	\$121,518	\$142,437	2023
Zlotoff Family Support Foundation	MI	\$34,634	Treasurer	\$26,189	\$31,304	2024
Unc Health Rockingham	NC	\$36,401	Director	\$47,207	\$58,156	2023
Hope Church Endowment Fund	MI	\$36,762	Director	\$50,000	\$61,532	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Gershenson Family Support Foundation	MI	\$37,876	Secretary/treasurer	\$26,189	\$31,304	2024
Local 2222 Ibew Benevolent Fund Tr	MA	\$38,181	President Trustee/ Retired 12/2023- Deceased	\$8,510	\$9,117	2023
Shaevsky Family Foundation	MI	\$38,406	Treasurer	\$26,189	\$31,304	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 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 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	16 organizations. Compensation range \$9,117–\$296,033; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$25,866); for reference, expenses \$36,166 and assets \$598,501.
ROLE MATCH	Dennis M Chodorow, reported title " <i>Treasurer</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	13 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	0 th

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	0 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 (Dennis M Chodorow) 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 16 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 0th 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.