

Michael & Anita Siegal Family Foundation

Executive Director / CEO

EIN 341832962
 OH · NTEE T30Z
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Erika B Rudin-luria, Executive Director / CEO** (\$54,292) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

Benchmarked executive: Erika B Rudin-luria — reported title "TRUSTEE", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

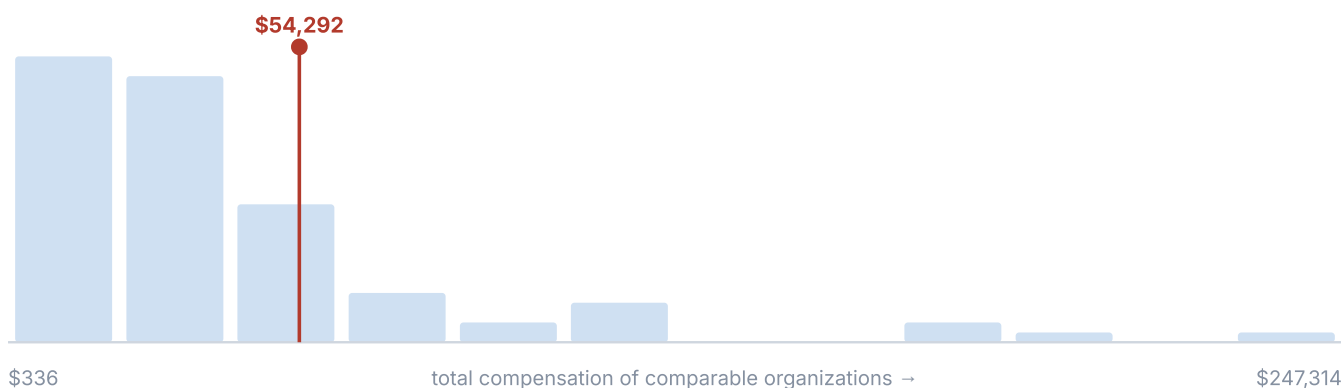
SECTOR Organizations sharing the subject's NTEE classification (T30Z).

BUDGET Total revenue between \$76,704 and \$171,727 — 0.67x to 1.50x the subject's \$114,485 (the band tightens as size grows).

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

85 organizations qualified on sector, size, and geography → **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,092	\$12,445	\$30,136	\$52,091	\$99,292	\$54,292
---------	----------	----------	----------	----------	----------



● 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
Neiu Core Foundation	PA	\$114,665	Preseident	\$118,904	\$111,953	2023
Webster Electric Foundation	MO	\$114,101	President	\$346	\$336	2024
Legacy Properties Of The Community	IN	\$112,404	Director	\$7,357	\$7,115	2024
Suwannee Foundation For Excellence In Education Inc	FL	\$111,572	Secretary/executive Director	\$17,500	\$14,688	2025
Hope Center Foundation Inc	KY	\$110,929	Coo	\$30,099	\$30,531	2023
Capital Manor Foundation	OR	\$118,796	Dir. Of Finance	\$1,916	\$1,680	2023
Valeo Foundation	KS	\$119,722	Related Entity Ceo (Thru 8/24)	\$11,103	\$11,000	2024
John And Lillian Miles Lewis Foundation	GA	\$119,908	Interim Ceo (Last Day 5/21/23)	\$196,325	\$186,377	2023
United Way Of Kaufman County	TX	\$107,719	Exe Director	\$43,218	\$39,646	2024
The Kranzberg Foundation	MO	\$106,881	Director	\$31,092	\$31,092	2023
The Ascension Fund Inc	LA	\$105,954	Executive Dir.	\$41,500	\$43,145	2023
Sophia Transformative Leadership	WI	\$105,927	Executive Di	\$65,958	\$63,171	2024
Gene Spotlight Inc	FL	\$123,316	President	\$30,000	\$25,845	2024
Foundation For Excellence	MI	\$123,351	Executive Dir.	\$38,520	\$35,521	2025
Masonic Health System Of	MA	\$123,712	President & Ceo	\$66,253	\$56,211	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Roivant Social Ventures Inc	NY	\$123,893	Director, President And Ceo	\$298,442	\$247,314	2024
Touchstone Foundation	PA	\$124,491	Executive Director	\$5,792	\$5,297	2024
Liberty Isd Education Foundation Inc	TX	\$124,742	Ex-foundation Coordinator	\$15,120	\$13,870	2024
Renaissance Internationalinc	FL	\$102,475	President	\$20,000	\$17,230	2024
The Arc Of Mercer County Foundation	PA	\$127,084	Ceo	\$13,218	\$12,445	2023
Global Blood Fund	OK	\$127,949	Contract Executive Director	\$171,250	\$172,930	2024
Wetherington Foundation Inc	FL	\$128,033	Secretary	\$39,021	\$33,617	2024
Greater New Orleans Hotel & Lodging	LA	\$100,031	Executive Director	\$24,758	\$25,001	2024
Carrollton Police Officers Association Charities	TX	\$129,728	President	\$2,600	\$2,323	2025
Hebrew Free Loan Association Of Austin Inc	TX	\$129,816	Operations Manager	\$25,635	\$24,211	2023

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.

Sample, role match & sensitivity

PEER COUNT **85** organizations. Compensation range \$336–\$247,314; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$114,485); for reference, expenses \$111,060 and assets \$1,239,689.
ROLE MATCH	Erika B Rudin-luria, reported title " <i>TRUSTEE</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	36 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	78 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	95 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 (Erika B Rudin-luria) 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 85 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,292 is reasonable (approximately the 78th 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.