

Appraisal Institute Education And

Executive Director / CEO

EIN 366076334

IL · NTEE B82Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Kramer, Executive Director / CEO** (\$19,797) against **every comparable organization** that fit the selection criteria — **222** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Elizabeth Kramer — reported title "TREASURER (START JUNE 2024)", 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 (B82Z).

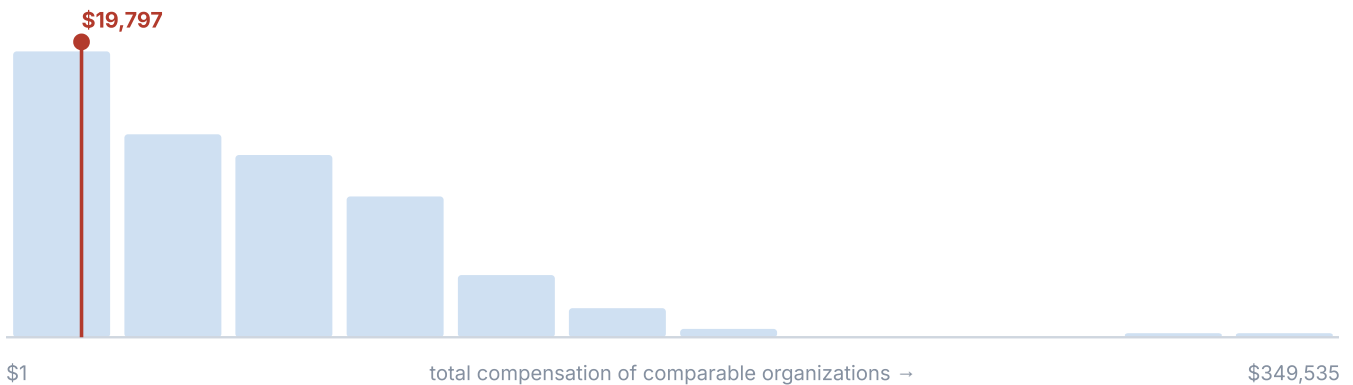
BUDGET Total revenue between \$267,025 and \$597,819 — 0.67x to 1.50x the subject's \$398,546 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

222 organizations qualified on sector, size, and geography

→ **222** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,111

\$23,664

\$52,841

\$91,270

\$119,351

\$19,797



■ 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 IL 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 Rvda Education Foundation	VA	\$398,365	President	\$39,319	\$39,756	2023
Corning Union High School District	CA	\$398,029	Superintende	\$18,513	\$16,741	2023
Internat'l Union Operating Engineer	NJ	\$399,674	President	\$66,523	\$62,199	2023
Penn Manor School District	PA	\$397,015	Executive Di	\$19,200	\$19,476	2024
Foundation For Self Leadership	IL	\$396,141	Executive Director	\$105,000	\$108,101	2023
Mid-south Synergy Charitable Foundation	TX	\$401,935	President	\$147,462	\$150,041	2024
Michael James Jackson Foundation For	NY	\$402,852	Director Of Operations	\$55,000	\$50,553	2024
Minnesota Dental Foundation	MN	\$394,102	Executive Director, Mn Den	\$14,803	\$14,878	2024
Temple Education Foundation Inc	TX	\$393,152	Exec Director/development	\$33,805	\$34,396	2024
Blue White Scholarship Foundation	PA	\$404,518	Executive Dir.	\$96,000	\$94,868	2025
Star Sponsorship Program Inc	TX	\$405,073	Executive Director	\$58,386	\$59,407	2024
City Scholars Foundation	CA	\$406,279	Founder & President	\$128,369	\$112,750	2024
Spring Foundation	AR	\$406,457	Executive Dir.	\$72,000	\$82,321	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sullivan Scholars Foundation	OH	\$389,841	Secretary	\$56,466	\$60,833	2024
Edwin J Gregson Foundation	CA	\$389,830	Secretary	\$25,000	\$21,958	2024
Georgia Food Industry Education	GA	\$408,034	President	\$32,108	\$32,838	2024
Thrive In Joy Nick Fagnano Foundation	CA	\$388,522	Executive Dir.	\$54,000	\$47,430	2024
All Our Kids Inc Foundation	NE	\$388,200	President	\$6,369	\$6,968	2024
NIn Foundation For Nursing Education	DC	\$409,067	President / Ceo	\$13,578	\$12,478	2023
Jem Inc	WI	\$387,644	President	\$30,000	\$31,869	2024
Pittsburgh Jewish Pre-kindergarten	PA	\$386,116	President	\$50,440	\$52,676	2023
1000 Dreams Fund	DC	\$385,648	Ceo	\$9,460	\$8,444	2024
Darrelle Revis Foundation Inc	FL	\$411,942	Executive Director	\$47,000	\$46,237	2023
Foundation For Excellence In Long Term	PA	\$384,565	President & Ceo	\$45,420	\$46,072	2024
Rexanna's Foundation	TX	\$412,723	Executive Di	\$15,000	\$15,262	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	222 organizations. Compensation range \$1–\$349,535; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$398,546); for reference, expenses \$462,891 and assets \$8,215,876.
ROLE MATCH	Elizabeth Kramer, reported title " <i>TREASURER (START JUNE 2024)</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	59 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	21 st
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	70 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 (Elizabeth Kramer) 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 222 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$19,797 is reasonable (approximately the 21st 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.