

Friends Of Hillel At Stony Brook Inc

Executive Director / CEO

EIN 384046819

NY · NTEE X30

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Jessica Lemons, Executive Director / CEO** (\$60,557) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

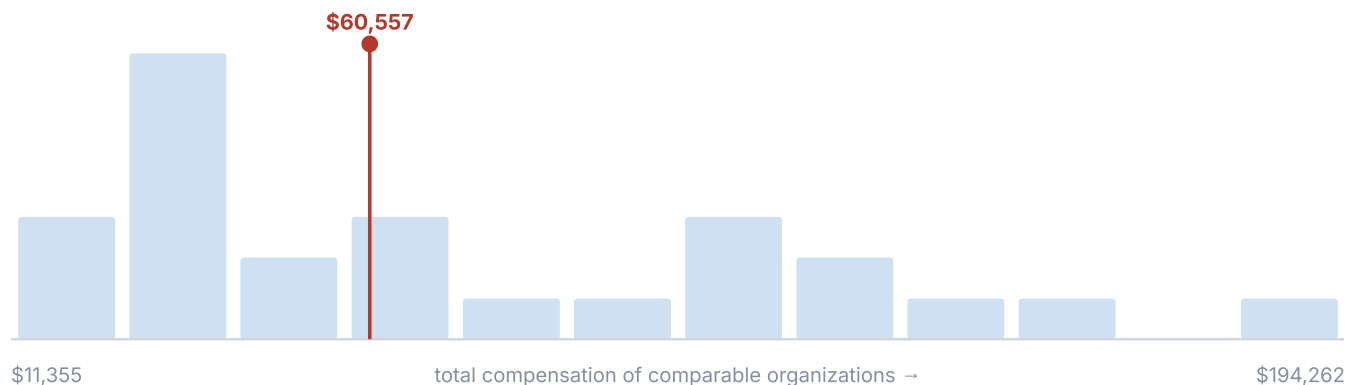
Benchmarked executive: Jessica Lemons — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

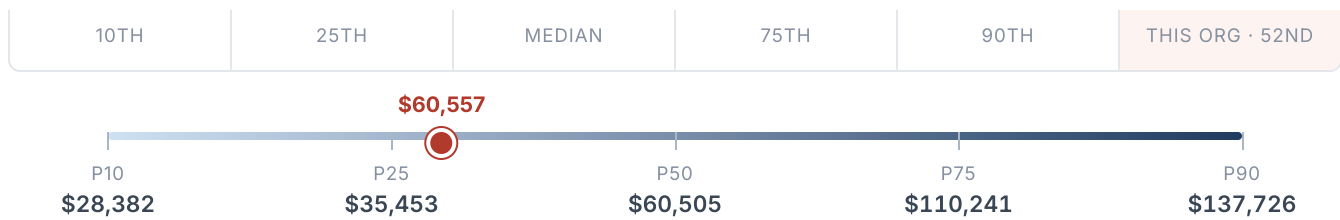
SECTOR	Organizations sharing the subject's NTEE classification (X30).
BUDGET	Total revenue between \$317,098 and \$709,923 — 0.67x to 1.50x the subject's \$473,282 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X30) + NY + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,382	\$35,453	\$60,505	\$110,241	\$137,726	\$60,557
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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
Collective Kindness Inc	NY	\$476,598	Ceo	\$36,000	\$34,967	2024
Mobile Mitzvah Center Inc	NY	\$479,466	Ceo	\$32,800	\$32,800	2023
Foundation 70 Inc	NY	\$486,941	President	\$200,000	\$194,262	2024
Academic Torah Institute Inc	NY	\$495,377	Trustee / Executive Direct	\$146,590	\$142,384	2024
Yagdil Torah Inc	NY	\$414,836	Director	\$74,256	\$72,126	2024
Jewish Interactive Inc	NY	\$409,719	Chief Technical Officer	\$110,241	\$110,241	2023
The Well In Memory Of The Sassoon	NY	\$409,697	Director	\$32,191	\$31,267	2024
Sephardic Community Dayanut Program Inc	NY	\$537,567	Officer	\$62,292	\$60,505	2024
I Maaser Inc	NY	\$538,528	President	\$81,966	\$81,966	2023
Core Inc	NY	\$543,313	Founding Director / Ceo	\$26,458	\$26,458	2023
Limmud Fsu International Foundation	NY	\$547,053	Executive Director	\$94,800	\$92,080	2024
Heritage For The Blind Inc	NY	\$396,073	Director	\$118,300	\$114,906	2024
Shalom Ministries Inc	NY	\$389,951	President	\$157,197	\$157,197	2023
Nash Jew - New Americans Self Help Jewish Education World Inc	NY	\$565,700	Manager	\$12,000	\$11,355	2025
Yad Mishkan Inc	NY	\$380,410	President	\$24,000	\$24,000	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ohel Sara Bukharian Jewish Center Inc	NY	\$378,468	Babaev	\$41,250	\$39,034	2025
The Torah Learning Project	NY	\$364,995	President	\$50,708	\$49,253	2024
Jewish Heritage Movement Inc	NY	\$364,701	Director	\$50,000	\$48,566	2024
The Women's Rabbinic Network Ltd	NY	\$354,036	Executive Director	\$109,763	\$103,866	2025
The Southern-tier Torah Advancement & Revitization	NY	\$340,608	Director	\$118,764	\$118,764	2023
Institute For Jewish Ideas & Ideals Inc	NY	\$336,162	Vice Pres./director	\$134,600	\$130,738	2024
Chassidus In English	NY	\$613,013	Director	\$40,000	\$40,000	2023
Community Mikveh Ltd	NY	\$324,980	Secretary	\$36,500	\$35,453	2024
Shalsholet Seminary Inc	NY	\$649,339	Secretary	\$41,600	\$40,407	2024
Jewish Renaissance Experience Inc	NY	\$687,292	President & Director	\$74,288	\$72,157	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 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 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 25 organizations. Compensation range \$11,355–\$194,262; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$473,282); for reference, expenses \$396,093 and assets \$210,729.

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

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	52 nd
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	52 nd

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 (Jessica Lemons) 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 25 similarly situated organizations (Same NTEE sector (X30) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,557 is reasonable (approximately the 52nd 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.