

Delta Epsilon Sigma National

Executive Director / CEO

EIN 416038602
 PA · NTEE B83Z
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Claudia Marie Kovach, Executive Director / CEO** (\$7,500) against **every comparable organization** that fit the selection criteria — **533** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Claudia Marie Kovach — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B83Z).
BUDGET	Total revenue between \$68,130 and \$152,530 — 0.67x to 1.50x the subject's \$101,687 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

533 organizations qualified on sector, size, and geography → **533** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,907	\$12,937	\$29,507	\$50,936	\$78,124	\$7,500
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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 PA 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
Bangor Area School District	PA	\$101,453	Ex Director	\$11,528	\$11,528	2024
Northwest Tennessee	TN	\$101,975	President/ce	\$56,923	\$60,000	2024
Acmpe Scholarship Fund Inc	CO	\$102,021	President/ceo	\$66,074	\$63,533	2024
Michael J Connell Memorial Fund	CA	\$102,022	Co-trustee	\$49,000	\$42,429	2024
Texas Arabic Academy Inc	TX	\$102,125	Ceo	\$22,000	\$22,068	2024
Coptic Educational Foundation	CA	\$102,200	Secretary	\$2,670	\$2,312	2024
Kansas Council On Economic Education	KS	\$102,314	President & Ceo	\$21,538	\$23,333	2024
The Austin School For The Performing & Visual Arts	TX	\$102,357	Executive Director	\$86,960	\$87,228	2024
Evolve Mentoring	NC	\$100,977	Executive Director	\$41,333	\$45,899	2022
Suda E Butler High School	KY	\$100,966	Treasurer	\$1,800	\$1,939	2024
Fairview Public Library	NY	\$102,470	Director	\$30,160	\$27,329	2024
United States Earth Science	OK	\$102,526	Executive Di	\$29,162	\$32,200	2024
Yeshiva Elementary Inc	FL	\$100,796	Vp & Principal	\$108,750	\$105,471	2023
Washington County Charitable	WI	\$100,770	Executive Di	\$78,167	\$81,861	2024
Stephen E Poczowski Memorial	IL	\$100,658	President	\$73,095	\$72,060	2024
Maryland Bar Foundation Inc	MD	\$102,803	Director	\$15,561	\$15,020	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Duranno Father School Usa	WA	\$100,508	President	\$12,000	\$10,773	2024
Nackey S Loeb School Of Communications	NH	\$102,896	Executive Director	\$82,414	\$76,309	2024
Colorado Longitudinal Study	CO	\$100,346	Ceo & Secret	\$101,061	\$97,174	2024
South Summit Education Foundation	UT	\$103,132	Director	\$12,500	\$12,829	2024
Oklahoma Health Sciences Facility	OK	\$100,174	Secretarytreasurer Director	\$69,412	\$76,644	2024
Kanu I Ka Pono Inc	HI	\$100,000	Ceo/chairman	\$23,650	\$20,685	2025
Sparkreach Leadership Institute	CA	\$100,000	Director	\$66,583	\$57,654	2024
Sskc Educational Support Inc	MO	\$100,000	Ceo & President/secretary	\$66,164	\$72,348	2023
Mscbs Support Corporation	NE	\$99,990	President	\$6,137	\$6,449	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 533 organizations. Compensation range \$2–\$442,497; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$101,687); for reference, expenses \$107,859 and assets \$453,548.

ROLE MATCH Claudia Marie Kovach, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	134 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	25 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	15 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	13 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 (Claudia Marie Kovach) 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 533 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,500 is reasonable (approximately the 15th 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.