

# Online Smicha

Executive Director / CEO

EIN 464206937

NY · NTEE X30

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Nachman Wilhelm, Executive Director / CEO** (\$10,800) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

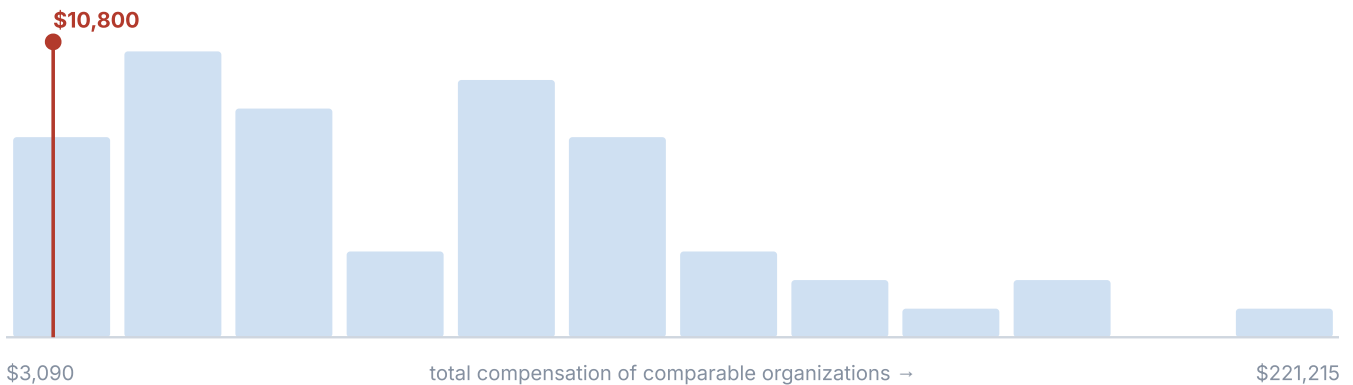
**Benchmarked executive:** Nachman Wilhelm — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X30).
BUDGET	Total revenue between \$163,691 and \$366,472 — 0.67x to 1.50x the subject's \$244,315 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X30), nationwide + budget 0.67–1.5x revenue.

**53** organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,509	\$34,262	\$66,900	\$106,934	\$132,134	<b>\$10,800</b>
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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
<a href="#">The Jewish Community Of Manatee County Inc</a>	FL	\$246,254	Rabbi	\$88,845	<b>\$92,364</b>	2024
<a href="#">Messianic Jewish Movement International</a>	AZ	\$239,891	President	\$18,000	<b>\$19,157</b>	2024
<a href="#">Accidental Talmudist</a>	CA	\$239,173	Ceo	\$68,000	<b>\$66,900</b>	2023
<a href="#">Haberman Institute For Jewish Studies</a>	MD	\$238,128	Executive Director	\$77,496	<b>\$82,547</b>	2023
<a href="#">Shalom Ministries Inc</a>	KS	\$237,741	Chairman	\$92,617	<b>\$110,729</b>	2024
<a href="#">Shaarei Shalom Inc</a>	AZ	\$256,157	Director	\$48,544	<b>\$51,665</b>	2024
<a href="#">Bukharian Jewish Congregation Of Briarwood Inc</a>	NY	\$258,059	Rabbi	\$53,110	<b>\$51,741</b>	2025
<a href="#">Ofeq Institute Inc</a>	OH	\$226,827	President	\$44,013	<b>\$50,259</b>	2025
<a href="#">Yad L Talmid</a>	CA	\$261,830	Ceo	\$64,515	<b>\$61,650</b>	2024
<a href="#">Beit Midrash Letalmud Inc</a>	NY	\$226,317	President	\$108,000	<b>\$108,000</b>	2024
<a href="#">Achim Inc</a>	MD	\$225,251	President	\$109,874	<b>\$113,677</b>	2024
<a href="#">Hillel Of San Luis Obispo</a>	CA	\$224,631	Executive Dir.	\$83,000	<b>\$79,314</b>	2024
<a href="#">Judaism By Choice Inc</a>	CA	\$267,907	Director	\$183,992	<b>\$175,822</b>	2024
<a href="#">Jcrafts By Chabad Inc</a>	MD	\$269,166	President	\$104,369	<b>\$111,171</b>	2023
<a href="#">Community Kashrus Of Greater Philadelphia</a>	PA	\$269,562	Administrator	\$77,000	<b>\$87,486</b>	2023
<a href="#">Or Azion Inc</a>	NY	\$270,050	President	\$36,500	<b>\$37,578</b>	2023
<a href="#">Jewish Education Worldwide Inc</a>	FL	\$272,722	Director	\$49,000	<b>\$50,941</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Instarabbi</a>	CA	\$212,655	Treasurerdirector	\$19,200	<b>\$18,347</b>	2024
<a href="#">Tikkun Ha-ir Of Milwaukee Inc</a>	WI	\$210,817	Executive Director	\$42,444	<b>\$47,790</b>	2025
<a href="#">Sababa Entertainment Inc</a>	PA	\$280,253	President	\$2,800	<b>\$3,090</b>	2024
<a href="#">Areyvut Inc</a>	NJ	\$207,521	Founder And Director	\$27,000	<b>\$26,678</b>	2024
<a href="#">Project Genesis Inc</a>	MD	\$282,560	Director	\$79,500	<b>\$82,252</b>	2024
<a href="#">Awakened Heart Project</a>	NY	\$284,511	Vice President	\$55,167	<b>\$55,167</b>	2024
<a href="#">Jewish Farmer Network</a>	NC	\$286,312	Executive Director	\$64,731	<b>\$76,204</b>	2023
<a href="#">Lubavitch Colombia Inc</a>	NY	\$201,303	Director	\$12,000	<b>\$12,354</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	53 organizations. Compensation range \$3,090–\$221,215; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$244,315); for reference, expenses \$178,638 and assets \$239,213.
ROLE MATCH	Nachman Wilhelm, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	6 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	6 <sup>th</sup>

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 (Nachman Wilhelm) 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 10, 2026, comparing compensation against 53 similarly situated organizations (Same NTEE sector (X30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,800 is reasonable (approximately the 6<sup>th</sup> 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 10, 2026.