

Hebrew Homes Captive Services Inc

Executive Director / CEO

EIN 651040931
 NJ · NTEE E190
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Abraham Galbut, Executive Director / CEO** (\$196,000) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Abraham Galbut — reported title “Administrator”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

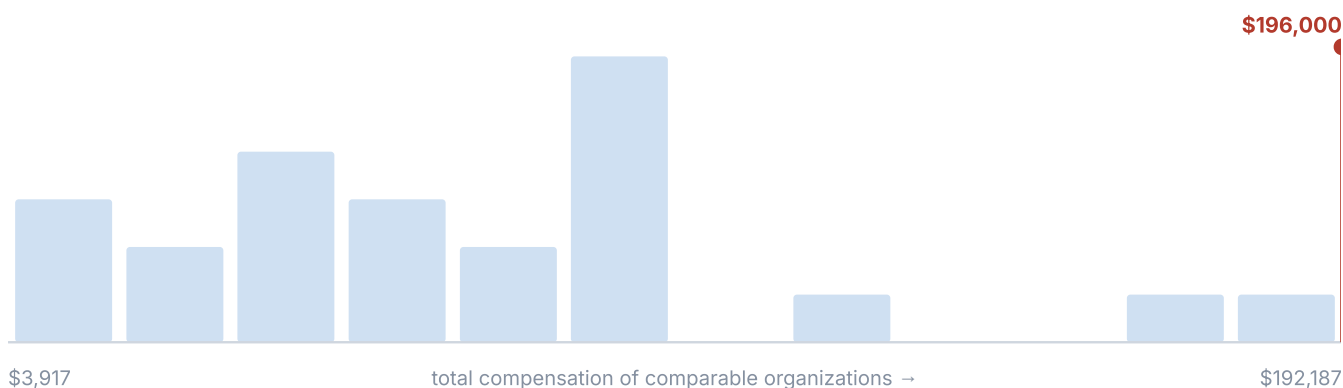
SECTOR Organizations sharing the subject's NTEE classification (E190).

BUDGET Total revenue between \$268,000 and \$600,000 — 0.67x to 1.50x the subject's \$400,000 (the band tightens as size grows).

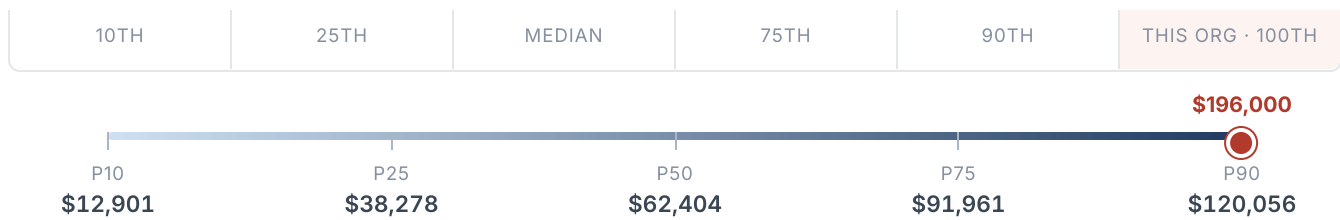
GEOGRAPHY Same NTEE sector (E19), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,901	\$38,278	\$62,404	\$91,961	\$120,056	\$196,000
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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 NJ 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
Nodehealth Foundation	DE	\$398,391	Program Manager	\$57,662	\$61,423	2024
Coatesville Center For Community	PA	\$387,945	Executive Director	\$69,284	\$75,164	2024
22zero Follow Me Inc	TN	\$366,744	Executive Director	\$110,000	\$125,787	2024
Congress Of Neurological Surgeons	IL	\$433,680	Chief Executive Officer-Cns	\$52,004	\$55,619	2024
California Telehealth Network	OR	\$436,281	Chief Executive Officer	\$90,614	\$91,545	2024
Donate Life Maryland Inc	MD	\$438,298	Executive Director	\$93,893	\$95,496	2024
Community Advocates Of Northern Indiana	IN	\$357,822	Secretary/executive Direct	\$80,521	\$92,377	2024
Crescentcare Holdings Inc	LA	\$444,667	Ceo	\$52,094	\$62,404	2024
Eastcentral Pa Ahec	PA	\$452,732	Executive Director	\$63,634	\$69,035	2024
Allston-brighton Jms Corporation	MA	\$347,000	President And Board Member	\$10,955	\$11,026	2023
Bmc Integrated Care Services Inc	MA	\$462,352	Director	\$180,077	\$176,043	2024
East 17th Street Properties Inc	NY	\$323,324	Former Officer (End Jul 2022)	\$89,471	\$90,552	2023
Patient Experience Institute	TN	\$314,847	President	\$36,000	\$41,167	2024
Be Like Josh Foundation	AZ	\$313,939	President	\$19,500	\$20,402	2024
Ambassadors For Community Health -	TX	\$488,994	Exec Director	\$41,064	\$44,687	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Esperanza Health Center Support	PA	\$310,013	Trustee/cfo	\$22,332	\$24,943	2023
Chcp Real Estate Holding Company Inc	FL	\$308,132	Chair	\$83,313	\$85,145	2024
Kentucky Institute For Patient Safety	KY	\$494,164	President	\$41,917	\$50,439	2023
The Brain Recovery Project	CA	\$301,002	Founder & Executive Director	\$7,225	\$6,988	2023
World Vasectomy Day Inc	NY	\$545,629	President	\$36,000	\$35,389	2024
Insure The Uninsured Project	CA	\$555,022	Executive Dir.	\$210,000	\$192,187	2025
California Hospice Network	CA	\$584,958	Chief Executive Officer	\$4,050	\$3,917	2023
Hearcare Connection Inc	IN	\$598,874	Executive Di	\$82,236	\$97,131	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 23 organizations. Compensation range \$3,917–\$192,187; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$400,000); for reference, expenses \$1,002,268 and assets \$103,009. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Abraham Galbut, reported title " <i>Administrator</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	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	100th
Total compensation (D + F), as reported (no adjustments)	96th
Reportable pay only (column D), adjusted	100th
All sources (D + E + F), adjusted	65th

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 (Abraham Galbut) 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 23 similarly situated organizations (Same NTEE sector (E19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$196,000 is reasonable (approximately the 100th 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.