

Learning For Success Inc

Executive Director / CEO

EIN 710891789

FL · NTEE P87

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Eric Cohen, Executive Director / CEO** (\$1,500) against **every comparable organization** that fit the selection criteria — **139** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Eric Cohen — reported title “BOARD MEMBER”, 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 (P87).

BUDGET Total revenue between \$26,659 and \$59,685 — 0.67x to 1.50x the subject's \$39,790 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

139 organizations qualified on sector, size, and geography → **139** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,825	\$11,803	\$26,419	\$47,215	\$76,224	\$1,500
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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 FL 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 Jimmy Carroll Foundation	NC	\$39,679	Executive Di	\$65,000	\$75,553	2023
Artemis Endeavor Inc	NY	\$40,002	Executive Director	\$24,980	\$24,664	2024
National Association Of Police Organizations Relief Fund	VA	\$39,512	Executive Direcor And General Counsel	\$64,655	\$70,226	2023
Altruistry Foundation Inc	FL	\$40,173	Executive Director / Secretary	\$96,000	\$98,540	2024
Athletes Services Network America	TX	\$39,192	Commissioner	\$25,200	\$27,544	2024
The Esther Jeanette Shumpert Walker	SC	\$40,413	Ceo/presiden	\$193,204	\$226,738	2023
Center For Justice & Freedom Inc	NY	\$40,462	President	\$291,667	\$287,976	2024
The Roo Crew	SC	\$40,507	Director	\$17,760	\$20,842	2023
Olean-bradford Ymca Foundation Inc	NY	\$40,552	Ceo, Secretary	\$9,047	\$9,197	2023
Texas Neighborhood Services Education Fo	TX	\$39,022	Executive Director	\$16,845	\$18,955	2023
Edinburgh Usa Pro-am Foundation	MN	\$40,648	Chairman/gambling Manager	\$13,500	\$14,575	2024
Dorothys Daugther	CA	\$40,698	Ceo	\$32,400	\$30,569	2024
Union Towers Senior Citizens Inc	MA	\$40,791	Executive Director	\$18,937	\$18,594	2024
Vocal-ny Action Fund Inc	NY	\$38,650	Co-executive Director	\$43,682	\$44,403	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Center For Urban Families Fund Inc	MD	\$38,637	President/founder	\$283,238	\$297,880	2023
Presbyterian Homes And Services	KY	\$41,085	President/ceo	\$2,126	\$2,570	2023
Northeast Care Center Inc	OH	\$41,200	Executive Director	\$19,128	\$22,790	2023
Family And Community Services Of	OH	\$41,263	Exec Director	\$2,132	\$2,467	2024
Chase Memorial Community Center Inc	NY	\$38,242	Ceo (From 8/1/23)	\$29,359	\$28,988	2024
Warriors Weekend	TX	\$38,215	President	\$48,000	\$52,463	2024
The Dream Catcher Foundationinc	CA	\$41,718	Executive Di	\$12,621	\$11,908	2024
Friends Of Abilities First	MO	\$37,795	Executive Di	\$35,133	\$40,659	2024
Fort Wayne Rescue Mission	IN	\$37,564	Former Ceo	\$40,226	\$46,350	2024
North Hill Communities Inc	MA	\$37,428	President & Ceo (Until 07/23)	\$112,247	\$110,212	2024
Road To Recovery Inc	NJ	\$37,416	President	\$30,957	\$29,422	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2025 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 FL 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 **139** organizations. Compensation range \$375–\$297,880; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$39,790); for reference, expenses \$70,798 and assets \$379,995. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Eric Cohen, reported title " <i>BOARD MEMBER</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	52 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	4 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 (Eric Cohen) 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 139 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$1,500 is reasonable (approximately the 4th 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.