

Tulsa Jewish Retirement Foundation

Executive Director / CEO

EIN 731589120

OK · NTEE L112

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **James M Jakubovitz, Executive Director / CEO** (\$50,522) against **every comparable organization** that fit the selection criteria — **1047** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

Benchmarked executive: James M Jakubovitz — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L112).
BUDGET	Total revenue between \$166,645 and \$373,087 — 0.67x to 1.50x the subject's \$248,725 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

1,047 organizations qualified on sector, size, and geography → **1,047** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,883	\$18,674	\$35,291	\$57,320	\$74,668	\$50,522
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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 OK 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
Hammer & Nails Inc	OH	\$248,709	Executive Director	\$43,800	\$42,130	2024
Cleveland County Community Development Corp Inc	NC	\$248,673	Executive Director	\$68,517	\$64,294	2024
Plymouth Bay Housing Corporation	MA	\$248,798	Ceo	\$40,000	\$32,643	2024
Armi Washington Heights	NY	\$248,610	Executive Vp & Ceo	\$114,621	\$96,840	2023
Jordan Bay Place	ME	\$248,899	President	\$45,000	\$42,130	2023
Mcgee Plaza Housing Development Fund	NY	\$248,489	Executive Director	\$150,000	\$126,731	2023
Crotched Mountain Of New York I East	NH	\$249,035	President & Ceo	\$32,010	\$26,842	2024
Admiral Housing	WA	\$249,100	Executive Director	\$7,191	\$6,019	2023
Darlene Slaters Rehabilitation Center	MS	\$249,109	President	\$24,000	\$24,275	2024
Lutheran Housing Of La Crosse Inc	WI	\$249,199	Chief Executive Officer	\$73,275	\$69,497	2024
His House Foundation	MN	\$248,235	Executive Di	\$57,600	\$51,688	2024
Mobility Works Inc	MD	\$248,109	Executive Dir.	\$119,900	\$101,800	2024
Office Of People	CA	\$247,998	Ceo	\$12,898	\$10,115	2024
Ashby House Ltd	KS	\$249,655	Executive Di	\$88,049	\$86,386	2024
San Joaquin Valley Housing Collaborative	CA	\$249,665	Executive Dir.	\$26,183	\$21,139	2023
Brothers Keeper Inc	IN	\$249,691	Facility Manager	\$48,508	\$46,456	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alexandria Senior Housing Inc	MN	\$247,725	President & Ceo	\$41,871	\$37,573	2024
Three West Housing Development	NY	\$249,763	Vice President	\$3,715	\$3,049	2024
Summerfield Senior Residences Inc	KS	\$247,610	President	\$2,639	\$2,589	2024
Sparc Inc	CA	\$247,590	President	\$97,315	\$78,567	2023
Unseen Heroes For Creative Communit	CA	\$247,521	Executive Director	\$24,500	\$19,780	2023
Steamboat Trails Inc	OH	\$249,965	Chief Executive Officer	\$5,741	\$5,686	2023
Cheyenne Senior Housing Inc	MN	\$250,150	President/tr	\$68,006	\$59,453	2025
Metronomy Inc	CO	\$247,299	Executive Director	\$113,459	\$98,801	2024
Prelude Si Corporation	NY	\$250,254	Executive Director/treasurer	\$29,726	\$24,394	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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 **1047** organizations. Compensation range \$139–\$435,018; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$248,725); for reference, expenses \$266,743 and assets \$7,474,609.

ROLE MATCH	James M Jakubovitz, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	641 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	41 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	68 th
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	86 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 (James M Jakubovitz) 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 1047 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,522 is reasonable (approximately the 68th 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.