

This analysis benchmarks the total compensation of **David Singer, Executive Director / CEO** (\$184,309) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

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

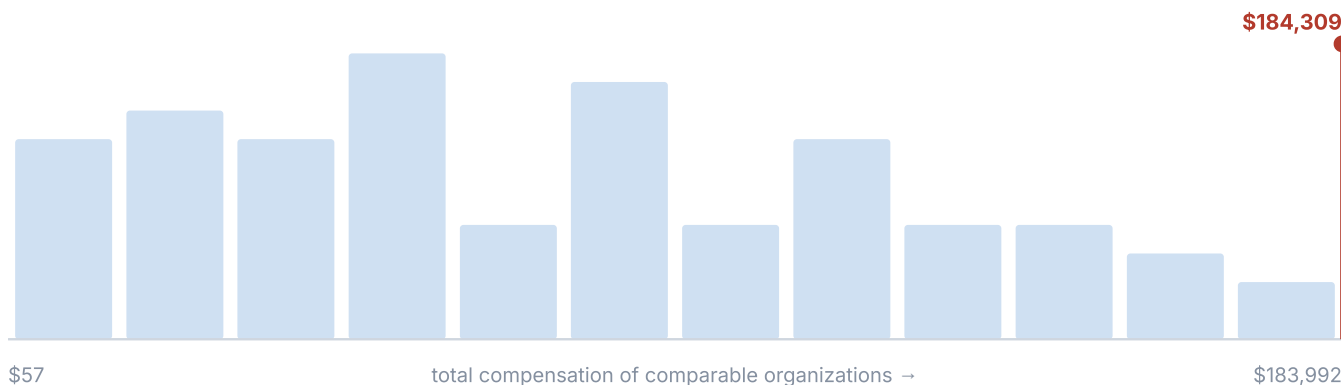
**Benchmarked executive:** David Singer — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X30).
BUDGET	Total revenue between \$211,120 and \$472,657 — 0.67x to 1.50x the subject's \$315,105 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X30), nationwide + budget 0.67–1.5x revenue.

**69** organizations qualified on sector, size, and geography → **69** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,735	\$36,797	\$70,009	\$113,019	\$142,318	<b>\$184,309</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 CA 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="#">Cleveland Kashruth Organization Inc</a>	OH	\$314,492	Treasurer	\$2,847	<b>\$3,595</b>	2023
<a href="#">Aleph Learning Center</a>	NY	\$311,573	Director	\$22,154	<b>\$23,183</b>	2024
<a href="#">Congregation Beit Simcha</a>	AZ	\$323,025	Rabbi	\$98,253	<b>\$109,429</b>	2024
<a href="#">Jewish Community Legacy Project Inc</a>	GA	\$323,849	Sr. Vice Pre	\$130,000	<b>\$155,847</b>	2023
<a href="#">Community Mikveh Ltd</a>	NY	\$324,980	Secretary	\$36,500	<b>\$38,196</b>	2024
<a href="#">Kollel Of Young Israel</a>	OH	\$325,000	Rosh Kollel	\$65,000	<b>\$79,728</b>	2024
<a href="#">Jewish Heritage Connection</a>	PA	\$325,963	Pres/exec Dir	\$81,990	<b>\$92,248</b>	2025
<a href="#">Menorah Arts Culture And</a>	CO	\$329,430	President	\$29,823	<b>\$34,095</b>	2023
<a href="#">Lev Hachnasat Orchim Inc</a>	CA	\$329,720	Ceo	\$37,569	<b>\$38,679</b>	2023
<a href="#">Asher Lshlomo Inc</a>	NY	\$300,335	President	\$6,250	<b>\$6,540</b>	2024
<a href="#">Tifereth Raphael Inc</a>	MA	\$296,235	Pres,treas,d	\$12,000	<b>\$12,488</b>	2024
<a href="#">Institute For Jewish Ideas &amp; Ideals Inc</a>	NY	\$336,162	Vice Pres./director	\$134,600	<b>\$140,855</b>	2024
<a href="#">The Southern-tier Torah Advancement &amp; Revitization</a>	NY	\$340,608	Director	\$118,764	<b>\$127,954</b>	2023
<a href="#">Nefesh Hachaim Mentoring Inc</a>	NJ	\$343,380	President	\$21,332	<b>\$22,708</b>	2023
<a href="#">Jewish Farmer Network</a>	NC	\$286,312	Executive Director	\$64,731	<b>\$79,745</b>	2023
<a href="#">Mitzvah Matters</a>	CA	\$344,861	President	\$68,000	<b>\$70,009</b>	2023
<a href="#">Awakened Heart Project</a>	NY	\$284,511	Vice President	\$55,167	<b>\$57,731</b>	2024
<a href="#">Project Genesis Inc</a>	MD	\$282,560	Director	\$79,500	<b>\$86,074</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sababa Entertainment Inc</a>	PA	\$280,253	President	\$2,800	<b>\$3,234</b>	2024
<a href="#">The Women's Rabbinic Network Ltd</a>	NY	\$354,036	Executive Director	\$109,763	<b>\$111,903</b>	2025
<a href="#">The Shalem School</a>	CA	\$354,806	Vice President & Treasurer	\$86,154	<b>\$88,699</b>	2023
<a href="#">Jewish Education Worldwide Inc</a>	FL	\$272,722	Director	\$49,000	<b>\$53,308</b>	2024
<a href="#">Or Azion Inc</a>	NY	\$270,050	President	\$36,500	<b>\$39,324</b>	2023
<a href="#">Community Kashrus Of Greater Philadelphia</a>	PA	\$269,562	Administrator	\$77,000	<b>\$91,551</b>	2023
<a href="#">Jcrafts By Chabad Inc</a>	MD	\$269,166	President	\$104,369	<b>\$116,337</b>	2023

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

## ■ Sample, role match & sensitivity

PEER COUNT	69 organizations. Compensation range \$57–\$183,992; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$315,105); for reference, expenses \$355,111 and assets \$118,938.
ROLE MATCH	David Singer, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	51 <sup>st</sup>
All sources (D + E + F), adjusted	99 <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 (David Singer) 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 69 similarly situated organizations (Same NTEE sector (X30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$184,309 is reasonable (approximately the 100<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 9, 2026.