

Nefesh Hachaim Mentoring Inc

Executive Director / CEO

EIN 820882935

NJ · NTEE X30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Eli Goodman, Executive Director / CEO** (\$21,332) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Michael Eli Goodman — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (X30).

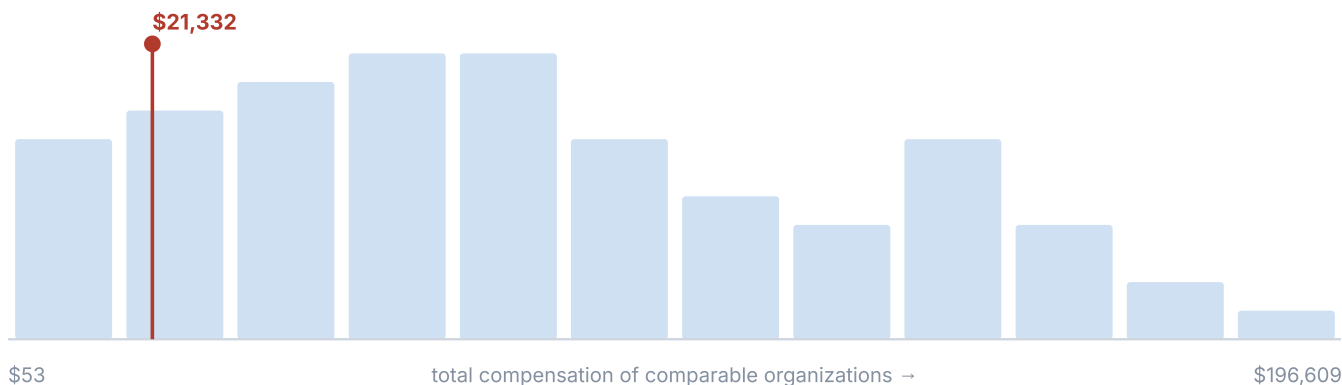
BUDGET Total revenue between \$230,064 and \$515,070 — 0.67x to 1.50x the subject's \$343,380 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X30), nationwide + budget 0.67–1.5x revenue.

74 organizations qualified on sector, size, and geography

→ **74** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,174

\$35,994

\$70,843

\$111,001

\$145,712

\$21,332



● 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 |
|--|-------|-----------|----------------------------|-----------------|------------------|------|
| Mitzvah Matters | CA | \$344,861 | President | \$68,000 | \$65,766 | 2023 |
| The Southern-tier Torah Advancement & Revitization | NY | \$340,608 | Director | \$118,764 | \$120,199 | 2023 |
| Institute For Jewish Ideas & Ideals Inc | NY | \$336,162 | Vice Pres./director | \$134,600 | \$132,318 | 2024 |
| The Women's Rabbinic Network Ltd | NY | \$354,036 | Executive Director | \$109,763 | \$105,121 | 2025 |
| The Shalem School | CA | \$354,806 | Vice President & Treasurer | \$86,154 | \$83,323 | 2023 |
| Lev Hachnasat Orchim Inc | CA | \$329,720 | Ceo | \$37,569 | \$36,334 | 2023 |
| Menorah Arts Culture And | CO | \$329,430 | President | \$29,823 | \$32,029 | 2023 |
| Jewish Heritage Connection | PA | \$325,963 | Pres/exec Dir | \$81,990 | \$86,656 | 2025 |
| Kollel Of Young Israel | OH | \$325,000 | Rosh Kollel | \$65,000 | \$74,895 | 2024 |
| Community Mikveh Ltd | NY | \$324,980 | Secretary | \$36,500 | \$35,881 | 2024 |
| Jewish Community Legacy Project Inc | GA | \$323,849 | Sr. Vice Pre | \$130,000 | \$146,401 | 2023 |
| Congregation Beit Simcha | AZ | \$323,025 | Rabbi | \$98,253 | \$102,797 | 2024 |
| Lev Experience | MD | \$364,576 | Executive Director | \$91,000 | \$92,553 | 2024 |
| Jewish Heritage Movement Inc | NY | \$364,701 | Director | \$50,000 | \$49,153 | 2024 |
| The Torah Learning Project | NY | \$364,995 | President | \$50,708 | \$49,848 | 2024 |
| Cleveland Community Mikvah Inc | OH | \$368,544 | President | \$30,000 | \$34,567 | 2024 |
| Limmud Na | CA | \$315,105 | Ceo | \$184,309 | \$173,138 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|---------------|-----------------|------------------|------|
| Cleveland Kashruth Organization Inc | OH | \$314,492 | Treasurer | \$2,847 | \$3,377 | 2023 |
| The Aish School - Azriel Aharon | CA | \$375,100 | President | \$147,660 | \$138,711 | 2024 |
| Aleph Learning Center | NY | \$311,573 | Director | \$22,154 | \$21,778 | 2024 |
| Ohel Sara Bukharian Jewish Center Inc | NY | \$378,468 | Babaev | \$41,250 | \$39,506 | 2025 |
| Yad Mishkan Inc | NY | \$380,410 | President | \$24,000 | \$24,290 | 2023 |
| Asher Lshlomo Inc | NY | \$300,335 | President | \$6,250 | \$6,144 | 2024 |
| Shalom Ministries Inc | NY | \$389,951 | President | \$157,197 | \$159,096 | 2023 |
| Tifereth Raphael Inc | MA | \$296,235 | Pres,treas,d | \$12,000 | \$11,731 | 2024 |

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 | 74 organizations. Compensation range \$53–\$196,609; filing years 2023–2025. |
| SIZE BASIS | Matched on total revenue (\$343,380); for reference, expenses \$366,784 and assets \$1,049. |
| ROLE MATCH | Michael Eli Goodman, reported title " <i>PRESIDENT</i> ", 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 | 12 th |
| Total compensation (D + F), as reported (no adjustments) | 14 th |
| Reportable pay only (column D), adjusted | 20 th |
| All sources (D + E + F), adjusted | 12 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 (Michael Eli Goodman) 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 74 similarly situated organizations (Same NTEE sector (X30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,332 is reasonable (approximately the 12th 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.