

# Maccabim Hebrew School

Executive Director / CEO

EIN 821471608

IL · NTEE X30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lior Kakon, Executive Director / CEO** (\$29,131) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26<sup>th</sup>** percentile of comparable organizations within the typical range

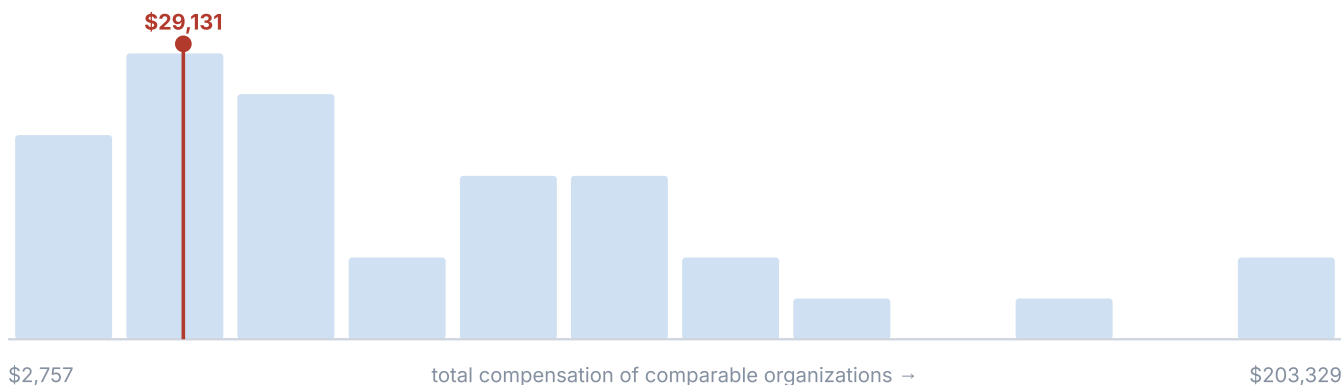
**Benchmarked executive:** Lior Kakon — reported title "President", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X30).
BUDGET	Total revenue between \$121,446 and \$271,894 — 0.67x to 1.50x the subject's \$181,263 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X30), nationwide + budget 0.67–1.5x revenue.

**34** organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,087	\$28,704	\$48,779	\$100,766	\$119,396	\$29,131
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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 IL 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="#">Beit Kohenet Inc</a>	MD	\$182,529	Ceo	\$33,116	<b>\$31,492</b>	2024
<a href="#">Yesodei Hadas Inc</a>	NJ	\$183,151	Trustee	\$111,504	<b>\$101,265</b>	2024
<a href="#">Ameinu</a>	MI	\$177,497	President	\$193,666	<b>\$203,329</b>	2024
<a href="#">Seder Family Foundation</a>	IL	\$172,751	Secretary	\$121,518	<b>\$125,107</b>	2023
<a href="#">Swarthmore Chabad</a>	PA	\$190,489	President	\$30,000	<b>\$29,647</b>	2025
<a href="#">Hillel The Foundation For Jewish Campus Life</a>	VA	\$192,633	Executive Director	\$108,000	<b>\$106,070</b>	2024
<a href="#">Orot The Center For New Jewish Learning</a>	IL	\$161,233	President	\$50,000	<b>\$50,000</b>	2024
<a href="#">Lubavitch Colombia Inc</a>	NY	\$201,303	Director	\$12,000	<b>\$11,355</b>	2023
<a href="#">Simon And Josephine Braitman Family</a>	NY	\$155,336	Secretary	\$30,887	<b>\$28,390</b>	2024
<a href="#">Areyvut Inc</a>	NJ	\$207,521	Founder And Director	\$27,000	<b>\$24,521</b>	2024
<a href="#">Nexus Education Foundation Inc</a>	NJ	\$154,047	Trustee	\$22,100	<b>\$20,664</b>	2023
<a href="#">Tikkun Ha-ir Of Milwaukee Inc</a>	WI	\$210,817	Executive Director	\$42,444	<b>\$43,926</b>	2025
<a href="#">Instarabbi</a>	CA	\$212,655	Treasurerdirector	\$19,200	<b>\$16,864</b>	2024
<a href="#">Kleinman Holocaust Education Center Inc</a>	NY	\$149,592	Director	\$207,885	<b>\$196,720</b>	2023
<a href="#">Your Torah Tutors</a>	MI	\$146,345	President Treasury Director	\$33,800	<b>\$36,534</b>	2023
<a href="#">Laurellen Productions</a>	PA	\$138,520	President	\$25,000	<b>\$25,359</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Hillel Of San Luis Obispo</a>	CA	\$224,631	Executive Dir.	\$83,000	<b>\$72,901</b>	2024
<a href="#">Achim Inc</a>	MD	\$225,251	President	\$109,874	<b>\$104,486</b>	2024
<a href="#">Beit Midrash Letalmud Inc</a>	NY	\$226,317	President	\$108,000	<b>\$99,268</b>	2024
<a href="#">Ofeq Institute Inc</a>	OH	\$226,827	President	\$44,013	<b>\$46,195</b>	2025
<a href="#">Committee For The Strengthening Of Torah True Jewish Commitment</a>	NY	\$134,215	President	\$3,000	<b>\$2,757</b>	2024
<a href="#">Shalom Ministries Inc</a>	KS	\$237,741	Chairman	\$92,617	<b>\$101,776</b>	2024
<a href="#">Haberman Institute For Jewish Studies</a>	MD	\$238,128	Executive Director	\$77,496	<b>\$75,872</b>	2023
<a href="#">Accidental Talmudist</a>	CA	\$239,173	Ceo	\$68,000	<b>\$61,491</b>	2023
<a href="#">Messianic Jewish Movement International</a>	AZ	\$239,891	President	\$18,000	<b>\$17,608</b>	2024

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

## ● Sample, role match & sensitivity

PEER COUNT	<b>34</b> organizations. Compensation range \$2,757–\$203,329; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$181,263); for reference, expenses \$189,360 and assets \$141,220.
ROLE MATCH	Lior Kakon, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers 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	26 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	24 <sup>th</sup>
Reportable pay only (column D), adjusted	38 <sup>th</sup>
All sources (D + E + F), adjusted	24 <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 (Lior Kakon) 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 34 similarly situated organizations (Same NTEE sector (X30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,131 is reasonable (approximately the 26<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.