

# Tools & Tiaras Inc

Executive Director / CEO

EIN 821675434  
 NY · NTEE J22  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Judaline Cassidy, Executive Director / CEO** (\$47,200) against **every comparable organization** that fit the selection criteria — **59** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

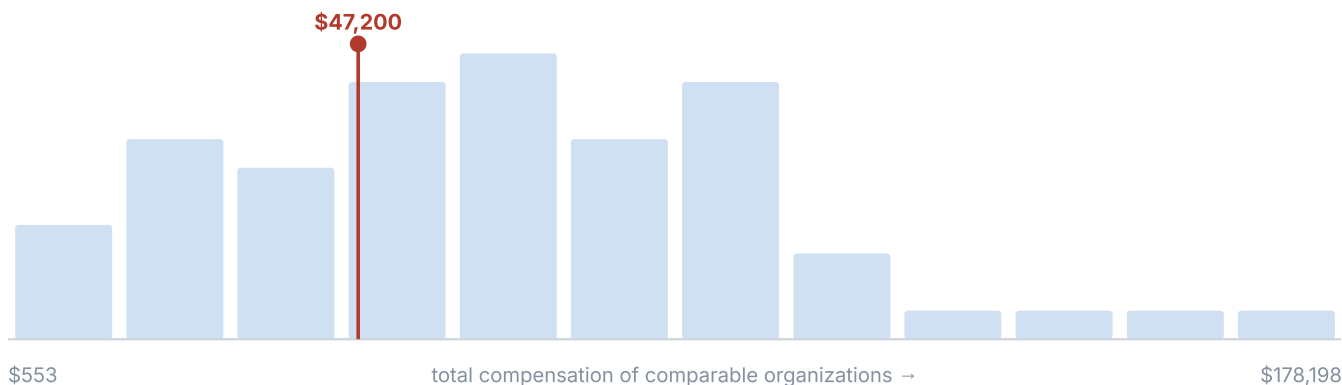
**Benchmarked executive:** Judaline Cassidy — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J22).
BUDGET	Total revenue between \$178,651 and \$399,966 — 0.67x to 1.50x the subject's \$266,644 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J22), nationwide + budget 0.67–1.5x revenue.

**59** organizations qualified on sector, size, and geography → **59** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,754	\$39,865	\$67,312	\$91,417	\$108,893	<b>\$47,200</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 NY 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="#">Jt Mitchell Pre-apprentice Academy</a>	CA	\$268,185	Director	\$23,600	<b>\$21,905</b>	2024
<a href="#">Internat'l Union Of Operating Engineers</a>	NY	\$264,242	Administrator	\$134,575	<b>\$134,575</b>	2023
<a href="#">Apprentice Educational Fund</a>	NY	\$270,621	Union Trustee/training Dir	\$50,624	<b>\$49,172</b>	2024
<a href="#">Plasterers &amp; Cement Masons</a>	OH	\$262,365	Instructor	\$55,037	<b>\$64,510</b>	2023
<a href="#">Proof Programs</a>	TN	\$272,200	President	\$23,750	<b>\$26,835</b>	2024
<a href="#">Montana Operating Engineers &amp;</a>	MT	\$273,249	Director	\$58,094	<b>\$67,312</b>	2024
<a href="#">Seattle Area Roofers</a>	WA	\$256,089	Trustee	\$24,032	<b>\$23,128</b>	2024
<a href="#">Alexandria Pipe Trades Joint</a>	LA	\$280,822	Business Manager	\$13,200	<b>\$15,623</b>	2024
<a href="#">Bridge Of Tiftarea Inc</a>	GA	\$250,868	Director	\$34,327	<b>\$37,100</b>	2024
<a href="#">Friends Of The Gallatin National Forest</a>	MT	\$249,311	Treasurer	\$9,913	<b>\$11,486</b>	2024
<a href="#">West Central Ohio Manufacturing</a>	OH	\$244,260	Managing Director	\$56,700	<b>\$64,552</b>	2024
<a href="#">Neurodiversity Works</a>	CO	\$292,414	Executive Director	\$108,973	<b>\$112,319</b>	2024
<a href="#">Insulators Local 37 Joint Apprenticeship</a>	IN	\$238,754	Director/administrator	\$79,709	<b>\$93,023</b>	2023
<a href="#">Spotted Eagle Inc</a>	WI	\$295,806	Executive Dir.	\$66,221	<b>\$74,339</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Baltimore Green Justice Workers</a>	MD	\$236,775	President	\$67,608	<b>\$67,941</b>	2024
<a href="#">Automotive Industry Apprenticeship Trust</a>	CA	\$232,917	Administrator	\$113,057	<b>\$108,037</b>	2023
<a href="#">Eldreds Nursery Foundation</a>	TX	\$230,855	Board Member	\$500	<b>\$553</b>	2023
<a href="#">Qualitative Solutions</a>	CA	\$303,988	President & Ceo	\$169,343	<b>\$157,181</b>	2024
<a href="#">International Association Of Heat &amp; 53 A</a>	LA	\$227,422	Training Director	\$82,417	<b>\$97,549</b>	2024
<a href="#">Auto Repair Transformation</a>	WA	\$223,137	Executive Dir.	\$50,834	<b>\$48,921</b>	2024
<a href="#">Be Well Cafe</a>	MO	\$312,101	President	\$65,000	<b>\$74,001</b>	2024
<a href="#">Ri Hospitality Education Foundation</a>	RI	\$219,579	President/ceo	\$21,536	<b>\$22,853</b>	2023
<a href="#">Evvaylois Foundation</a>	TX	\$219,359	Ceo	\$24,605	<b>\$27,238</b>	2023
<a href="#">Bullington Gardens Inc</a>	NC	\$314,727	Director	\$36,236	<b>\$40,245</b>	2024
<a href="#">Flourish Of Cullman Inc</a>	AL	\$315,179	Executive Di	\$44,642	<b>\$53,372</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **59** organizations. Compensation range \$553–\$178,198; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$266,644); for reference, expenses \$251,769 and assets \$655,090.
ROLE MATCH	Judaline Cassidy, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	41 <sup>st</sup>
All sources (D + E + F), adjusted	25 <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 (Judaline Cassidy) 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 59 similarly situated organizations (Same NTEE sector (J22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,200 is reasonable (approximately the 32<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.