

# Mifal Hafatza Inc

Executive Director / CEO

EIN 823911931

NY · NTEE B80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Yoel Naparstek, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30<sup>th</sup>** percentile of comparable organizations within the typical range

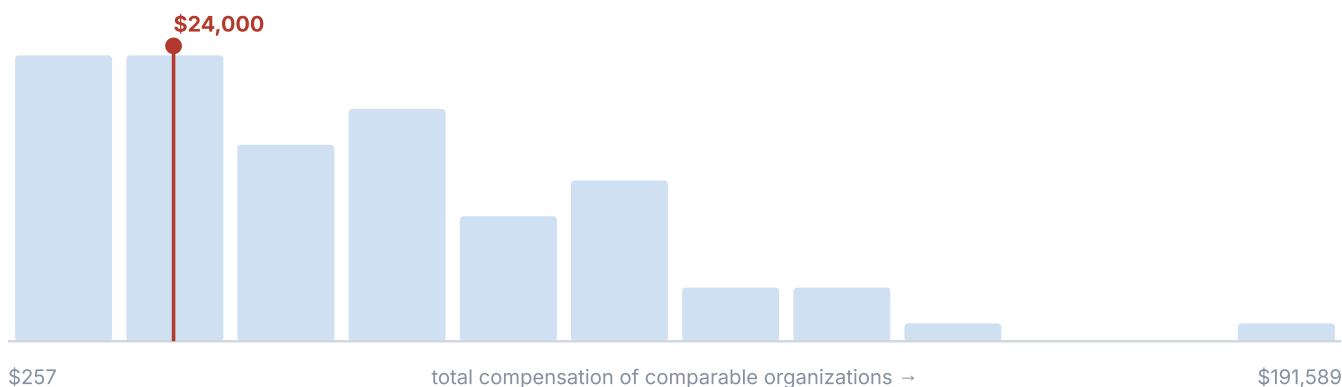
**Benchmarked executive:** Yoel Naparstek — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B80).
BUDGET	Total revenue between \$178,837 and \$400,383 — 0.67x to 1.50x the subject's \$266,922 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B80), nationwide + budget 0.67–1.5x revenue.

**80** organizations qualified on sector, size, and geography → **80** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,820	\$19,695	\$45,157	\$68,753	\$94,386	\$24,000
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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="#">The Attitude Is Everything Foundation</a>	AZ	\$267,282	Executive Director	\$47,687	<b>\$50,753</b>	2024
<a href="#">Capital Foundation Of New York Inc</a>	NY	\$268,835	President And Director	\$4,603	<b>\$4,603</b>	2024
<a href="#">Making The Right Connections Inc</a>	CA	\$269,550	President & Ceo	\$27,999	<b>\$26,756</b>	2024
<a href="#">The Summer Institute Inc</a>	TX	\$271,230	Treasurer, Executive Director	\$18,462	<b>\$19,910</b>	2025
<a href="#">Pops Passion</a>	NC	\$261,995	Executive Dir.	\$77,500	<b>\$91,236</b>	2023
<a href="#">Mz Goose Inc</a>	FL	\$274,308	Ceo President	\$4,326	<b>\$4,497</b>	2024
<a href="#">Families Aspiring In Trust And Holiness Catholic Home Education Community I</a>	FL	\$275,438	Officer	\$16,440	<b>\$17,091</b>	2024
<a href="#">Associated Students Of Whittier College</a>	CA	\$258,096	President	\$5,349	<b>\$5,262</b>	2023
<a href="#">Columbia Uplift Inc</a>	IL	\$257,902	President	\$4,800	<b>\$5,222</b>	2024
<a href="#">Oakland Homeschool Music Inc</a>	MI	\$254,609	President / Ceo	\$14,788	<b>\$17,391</b>	2023
<a href="#">North Shore Coalition</a>	IL	\$253,489	Executive Director	\$13,924	<b>\$15,596</b>	2023
<a href="#">Association Of Texas Small School Bands</a>	TX	\$282,096	Executive Director	\$60,000	<b>\$64,707</b>	2025
<a href="#">Believe In A Dream Inc</a>	IN	\$251,306	Executive Dir.	\$56,731	<b>\$68,163</b>	2023
<a href="#">Project Ledo</a>	OR	\$282,845	President & Executive Director	\$87,629	<b>\$90,056</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Brooklyn Debate League Inc</a>	NY	\$248,729	Executive Director	\$89,020	<b>\$89,020</b>	2024
<a href="#">Beta Sigma Phi Charitable Foundation</a>	MO	\$248,195	Director/president	\$5,018	<b>\$5,882</b>	2024
<a href="#">Latitude Learning Resources</a>	NH	\$246,741	President	\$18,650	<b>\$19,057</b>	2024
<a href="#">Heritage Instructional Services</a>	MD	\$288,183	Program Admin	\$27,736	<b>\$27,956</b>	2025
<a href="#">Small Hands On Art</a>	WA	\$244,415	President Director	\$60,000	<b>\$59,448</b>	2024
<a href="#">Young Money Finances</a>	MI	\$244,000	Executive Director	\$34,000	<b>\$39,983</b>	2023
<a href="#">The Evolved Network Nfp</a>	IL	\$243,834	Executive Director And President	\$85,000	<b>\$92,477</b>	2024
<a href="#">Thrive Longview Inc</a>	TX	\$241,667	Director	\$58,191	<b>\$64,417</b>	2024
<a href="#">College Athletic Trainer's Society</a>	TN	\$294,973	Executive Director	\$21,000	<b>\$24,428</b>	2024
<a href="#">Inspirational Workshops</a>	WA	\$296,025	Founder & Ceo	\$92,096	<b>\$93,943</b>	2023
<a href="#">Shared Harvest Foundation Inc</a>	CA	\$298,640	President	\$94,635	<b>\$90,433</b>	2024

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

## ● Sample, role match & sensitivity

PEER COUNT    **80** organizations. Compensation range \$257–\$191,589; filing years 2022–2025.

SIZE BASIS     Matched on total revenue (\$266,922); for reference, expenses \$315,700 and assets \$47,804.

ROLE MATCH	Yoel Naparstek, 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	30 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	31 <sup>st</sup>
Reportable pay only (column D), adjusted	34 <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 (Yoel Naparstek) 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 80 similarly situated organizations (Same NTEE sector (B80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 30<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.