

Congregation Beit Simcha

Executive Director / CEO

EIN 831684337

AZ · NTEE X30

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Samuel Cohon, Executive Director / CEO** (\$98,253) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

Benchmarked executive: Samuel Cohon — reported title "Rabbi", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

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

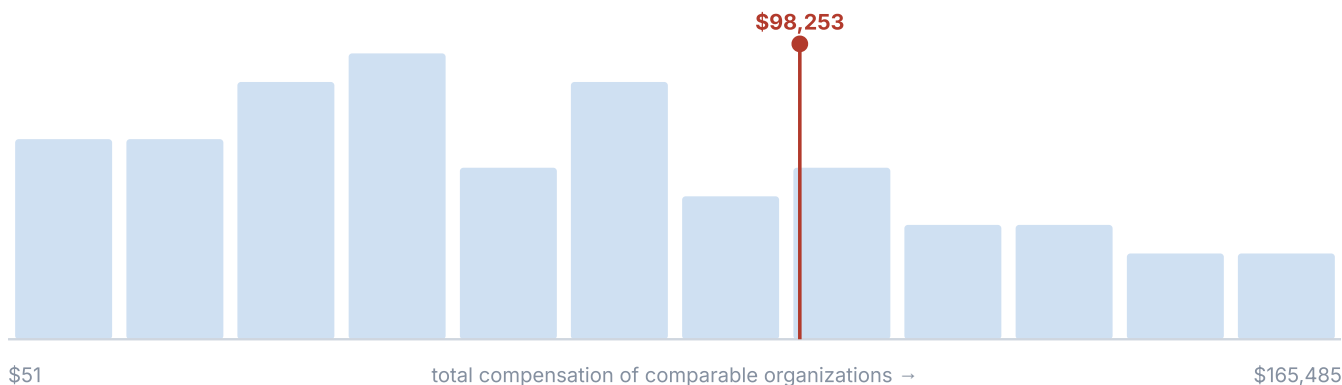
BUDGET Total revenue between \$216,426 and \$484,537 — 0.67x to 1.50x the subject's \$323,025 (the band tightens as size grows).

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

73 organizations qualified on sector, size, and geography

→ **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,282	\$33,825	\$62,859	\$101,476	\$128,583	\$98,253
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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 AZ 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
Jewish Community Legacy Project Inc	GA	\$323,849	Sr. Vice Pre	\$130,000	\$139,930	2023
Community Mikveh Ltd	NY	\$324,980	Secretary	\$36,500	\$34,295	2024
Kollel Of Young Israel	OH	\$325,000	Rosh Kollel	\$65,000	\$71,585	2024
Jewish Heritage Connection	PA	\$325,963	Pres/exec Dir	\$81,990	\$82,826	2025
Menorah Arts Culture And	CO	\$329,430	President	\$29,823	\$30,613	2023
Lev Hachnasat Orchim Inc	CA	\$329,720	Ceo	\$37,569	\$34,729	2023
Limmud Na	CA	\$315,105	Ceo	\$184,309	\$165,485	2024
Cleveland Kashruth Organization Inc	OH	\$314,492	Treasurer	\$2,847	\$3,228	2023
Aleph Learning Center	NY	\$311,573	Director	\$22,154	\$20,816	2024
Institute For Jewish Ideas & Ideals Inc	NY	\$336,162	Vice Pres./director	\$134,600	\$126,469	2024
The Southern-tier Torah Advancement & Revitization	NY	\$340,608	Director	\$118,764	\$114,886	2023
Nefesh Hachaim Mentoring Inc	NJ	\$343,380	President	\$21,332	\$20,389	2023
Mitzvah Matters	CA	\$344,861	President	\$68,000	\$62,859	2023
Asher Lshlomo Inc	NY	\$300,335	President	\$6,250	\$5,872	2024
Tifereth Raphael Inc	MA	\$296,235	Pres,treas,d	\$12,000	\$11,213	2024
The Women's Rabbinic Network Ltd	NY	\$354,036	Executive Director	\$109,763	\$100,474	2025
The Shalem School	CA	\$354,806	Vice President & Treasurer	\$86,154	\$79,640	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jewish Farmer Network	NC	\$286,312	Executive Director	\$64,731	\$71,601	2023
Awakened Heart Project	NY	\$284,511	Vice President	\$55,167	\$51,834	2024
Project Genesis Inc	MD	\$282,560	Director	\$79,500	\$77,283	2024
Lev Experience	MD	\$364,576	Executive Director	\$91,000	\$88,463	2024
Jewish Heritage Movement Inc	NY	\$364,701	Director	\$50,000	\$46,980	2024
The Torah Learning Project	NY	\$364,995	President	\$50,708	\$47,645	2024
Sababa Entertainment Inc	PA	\$280,253	President	\$2,800	\$2,903	2024
Cleveland Community Mikvah Inc	OH	\$368,544	President	\$30,000	\$33,039	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	73 organizations. Compensation range \$51–\$165,485; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$323,025); for reference, expenses \$219,488 and assets \$501,394.
ROLE MATCH	Samuel Cohon, reported title " <i>Rabbi</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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	73 rd
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	82 nd
All sources (D + E + F), adjusted	71 st

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 (Samuel Cohon) 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 73 similarly situated organizations (Same NTEE sector (X30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$98,253 is reasonable (approximately the 73rd 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.