

The Shalem School

Executive Director / CEO

EIN 843044997

CA · NTEE X30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Vadim Dukhovny, Executive Director / CEO** (\$86,154) against **every comparable organization** that fit the selection criteria — **75** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **61st** percentile of comparable organizations

within the typical range

Benchmarked executive: Vadim Dukhovny — reported title “VICE PRESIDENT & TREASURER”, 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).

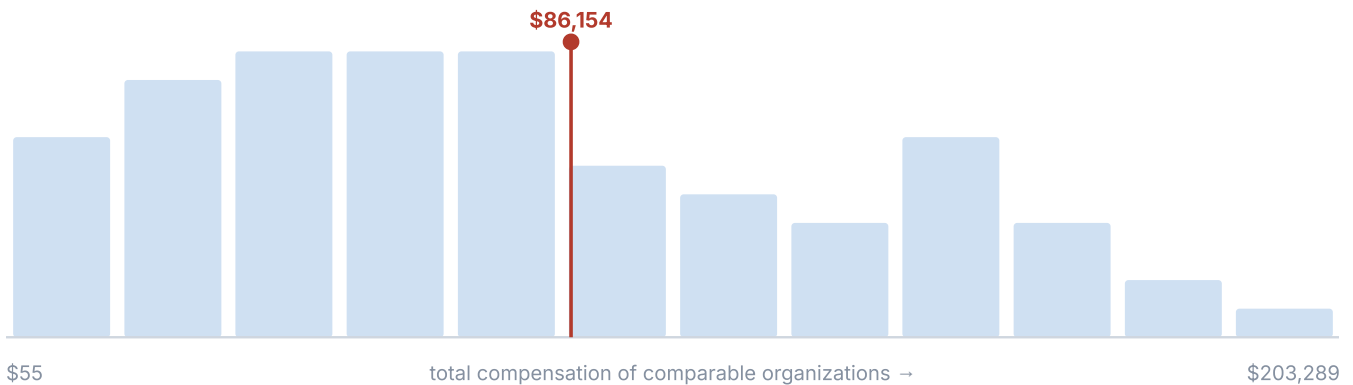
BUDGET Total revenue between \$237,720 and \$532,209 — 0.67x to 1.50x the subject's \$354,806 (the band tightens as size grows).

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

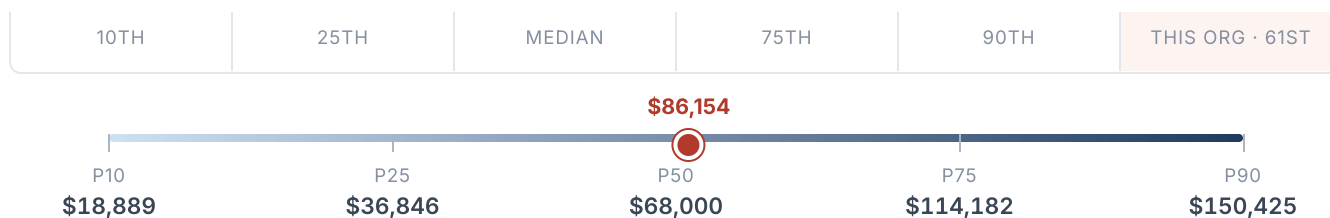
75 organizations qualified on sector, size, and geography

→ **75** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,889	\$36,846	\$68,000	\$114,182	\$150,425	\$86,154
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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 CA 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
The Women's Rabbinic Network Ltd	NY	\$354,036	Executive Director	\$109,763	\$108,692	2025
Lev Experience	MD	\$364,576	Executive Director	\$91,000	\$95,698	2024
Jewish Heritage Movement Inc	NY	\$364,701	Director	\$50,000	\$50,823	2024
Mitzvah Matters	CA	\$344,861	President	\$68,000	\$68,000	2023
The Torah Learning Project	NY	\$364,995	President	\$50,708	\$51,542	2024
Nefesh Hachaim Mentoring Inc	NJ	\$343,380	President	\$21,332	\$22,057	2023
Cleveland Community Mikvah Inc	OH	\$368,544	President	\$30,000	\$35,741	2024
The Southern-tier Torah Advancement & Revitization	NY	\$340,608	Director	\$118,764	\$124,283	2023
Institute For Jewish Ideas & Ideals Inc	NY	\$336,162	Vice Pres./director	\$134,600	\$136,813	2024
The Aish School - Azriel Aharon	CA	\$375,100	President	\$147,660	\$143,424	2024
Ohel Sara Bukharian Jewish Center Inc	NY	\$378,468	Babaev	\$41,250	\$40,848	2025
Lev Hachnasat Orchim Inc	CA	\$329,720	Ceo	\$37,569	\$37,569	2023
Menorah Arts Culture And	CO	\$329,430	President	\$29,823	\$33,117	2023
Yad Mishkan Inc	NY	\$380,410	President	\$24,000	\$25,115	2023
Jewish Heritage Connection	PA	\$325,963	Pres/exec Dir	\$81,990	\$89,601	2025
Kollel Of Young Israel	OH	\$325,000	Rosh Kollel	\$65,000	\$77,440	2024
Community Mikveh Ltd	NY	\$324,980	Secretary	\$36,500	\$37,100	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jewish Community Legacy Project Inc	GA	\$323,849	Sr. Vice Pre	\$130,000	\$151,375	2023
Congregation Beit Simcha	AZ	\$323,025	Rabbi	\$98,253	\$106,289	2024
Shalom Ministries Inc	NY	\$389,951	President	\$157,197	\$164,502	2023
Limmud Na	CA	\$315,105	Ceo	\$184,309	\$179,021	2024
Cleveland Kashruth Organization Inc	OH	\$314,492	Treasurer	\$2,847	\$3,492	2023
Jet - Jewish Education Team Inc	IL	\$395,163	President	\$144,000	\$159,244	2024
Heritage For The Blind Inc	NY	\$396,073	Director	\$118,300	\$120,245	2024
Aleph Learning Center	NY	\$311,573	Director	\$22,154	\$22,518	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	75 organizations. Compensation range \$55–\$203,289; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$354,806); for reference, expenses \$496,676 and assets \$114,400.
ROLE MATCH	Vadim Dukhovny, reported title " <i>VICE PRESIDENT & TREASURER</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	61 st
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	60 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 (Vadim Dukhovny) 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 75 similarly situated organizations (Same NTEE sector (X30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$86,154 is reasonable (approximately the 61st 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.