

Center For Collaborative Investigative

Executive Director / CEO

EIN 844418797

MI · NTEE B05

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jeff Kelly Lowenstein, Executive Director / CEO** (\$45,813) against the **2000** closest of **2,265** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56th** percentile of comparable organizations within the typical range

Benchmarked executive: Jeff Kelly Lowenstein — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B05).

BUDGET Total revenue between \$149,929 and \$335,664 — 0.67x to 1.50x the subject's \$223,776 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

2,265 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$7,331	\$21,338	\$41,827	\$63,591	\$89,052	\$45,813
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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 MI 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
National Shoe Travelers Association	OR	\$223,771	Executive Director	\$71,262	\$62,463	2025
Pasadena Education Network	CA	\$223,742	Executive Director	\$77,899	\$65,170	2024
The Trade School At Sbe Inc	CA	\$223,824	President	\$64,227	\$55,319	2023
Bartow High School Yellow Jackets	FL	\$223,839	Treasurer	\$4,800	\$4,256	2025
Acton Academy Amarillo	TX	\$223,681	Board Member	\$7,530	\$7,298	2024
When Girls Get Together Inc	IL	\$223,665	Ex Dir	\$45,061	\$44,187	2023
Cine Las Americas	TX	\$223,628	Executive Director	\$52,126	\$50,517	2024
Partners In Education Foundation	KS	\$223,931	Executive Director	\$27,615	\$28,904	2024
Annie Lee Thompson Library Trust Fund	TX	\$223,606	Ceo	\$47,544	\$46,077	2024
Imagineif Library Foundation	MT	\$223,581	Executive Di	\$56,603	\$60,859	2023
Lotus Montessori Academy Inc	MA	\$224,038	President	\$36,923	\$33,095	2023
Lil Titans Daycare Corp	IN	\$223,470	President	\$49,981	\$52,573	2023
By Kids Inc	NY	\$224,087	Board Member And Executive Director	\$86,400	\$75,640	2024
Summer Work Experience In Law Inc	OH	\$223,422	Executive Director	\$22,975	\$23,576	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Public Education Partnership	FL	\$223,421	Executive Director/staff	\$62,981	\$59,015	2023
The William And Lanaea C Featherstone	MD	\$224,131	Founder	\$30,000	\$27,976	2023
Econ Job Market Inc	CA	\$224,185	Secretary & Cio	\$30,000	\$24,451	2025
The Learning Tree Nursery Inc	NY	\$224,210	Co Director	\$5,460	\$4,657	2025
Eastlake Educational Foundation	CA	\$223,340	Executive Director	\$80,262	\$65,415	2025
Northwest Education Alliance	NC	\$223,335	Secretary	\$43,200	\$43,246	2024
Infinite Scholars Program Of Missouri	MO	\$223,318	President Ceo	\$15,900	\$16,798	2023
Shikabania Corporation	CA	\$224,241	Director	\$4,809	\$4,142	2023
Pittsburgh Fellows	PA	\$224,270	Executive Director	\$75,000	\$72,462	2024
Philosophy Learning And Teaching Org	WA	\$223,267	Executive Dir.	\$57,500	\$51,349	2023
Dui Victims Center Of Kansas Inc	KS	\$223,232	Executive Director (Former)	\$43,190	\$45,206	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 **2000** organizations. Compensation range \$1–\$426,260; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$223,776); for reference, expenses \$445,252 and assets \$453,252. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jeff Kelly Lowenstein, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	240 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	61 peers 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	56 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	47 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 (Jeff Kelly Lowenstein) 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 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,813 is reasonable (approximately the 56th 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.