

Conversations To Remember

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Eve Lefkowitz, Executive Director / CEO** (\$60,000) 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 **86th** percentile of comparable organizations within the typical range

Benchmarked executive: Eve Lefkowitz — 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 (P20).

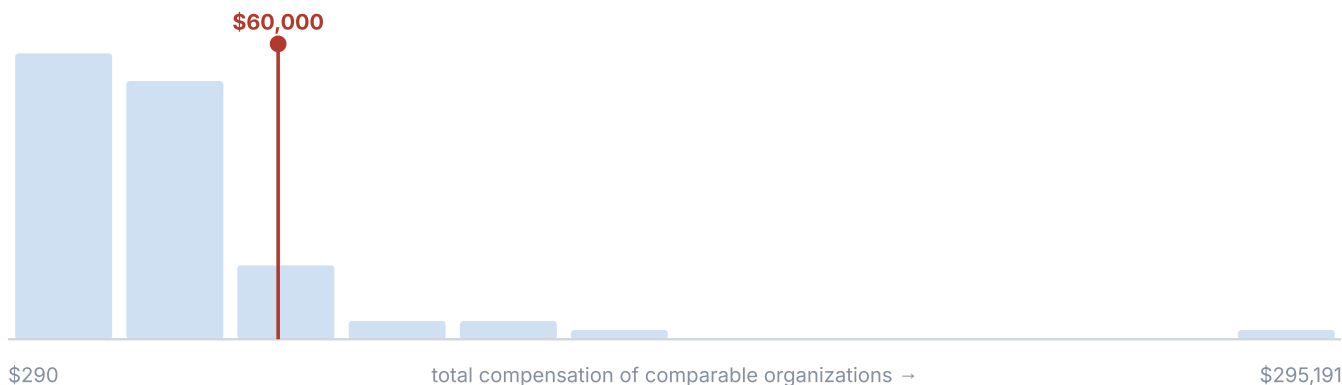
BUDGET Total revenue between \$35,863 and \$80,292 — 0.67x to 1.50x the subject's \$53,528 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P20), 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



\$3,254	\$9,333	\$28,051	\$45,515	\$67,630	\$60,000
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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 NJ 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
Kelly Apartments Inc	MN	\$53,979	Chief Executive Officer	\$8,191	\$9,333	2023
Mountain Lake Services Foundation	NY	\$51,373	Executive Dir.	\$27,595	\$27,928	2024
Rising Above Bakery Inc	NJ	\$55,927	President	\$67,750	\$67,750	2024
Highlawn Community Alliance Inc	WV	\$56,000	Former Executive Director 7/23-3/24	\$38,667	\$46,891	2024
Bring It Home Florida Inc	FL	\$50,995	Director	\$29,615	\$31,160	2024
New Each Morning	OR	\$56,206	Executive Di	\$8,800	\$9,153	2024
Loaves & Fishes Warming Center	NY	\$56,416	Vice President / Director Of Operations	\$30,417	\$31,693	2023
Htedc Arts And Education Association	AZ	\$57,667	Chief Executive Officer	\$400	\$444	2023
The Abbey Inc	CO	\$57,930	Secr/exec Dir	\$25,200	\$26,366	2025
Hope For Widows	TX	\$49,108	President	\$6,000	\$6,722	2024
East Savannah United Inc	GA	\$49,030	Executive Di	\$81,477	\$94,467	2023
The Carolinas Foundation For Hospice And	NC	\$58,047	Executive Director	\$27,901	\$33,243	2023
Neighbors Who Care Inc	MA	\$58,913	Secretary & Executive Dire	\$2,000	\$2,072	2023
Orlando Police Foundation Inc	FL	\$59,146	Executive Director	\$26,073	\$27,433	2024
The Bridge Of Central Massachusetts	MA	\$59,173	President & Ceo	\$29,151	\$30,206	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dark Horse Futures Foundation	NC	\$59,210	Incorporator	\$3,000	\$3,472	2024
Neighbor 2 Neighbor	TN	\$59,224	Executive Di	\$70,521	\$80,884	2025
Rainbow Wellness Collective Inc	MN	\$59,260	Executive Dir.	\$25,962	\$28,732	2024
Minorities For Equality In Employment Education Liberty And Justice	TX	\$47,711	Executive Director	\$45,850	\$52,886	2023
Justice Compassion And Hope	OR	\$47,319	President	\$369	\$384	2024
Indian American Impact Project	DC	\$60,623	Former Executive Director	\$29,829	\$29,317	2024
Successful Living Center	AL	\$60,911	Executive Director/ceo	\$20,400	\$24,684	2024
The Hub Resource Center Inc	TX	\$45,439	President & Sec	\$16,486	\$19,016	2023
Lights 4 Hope Inc	FL	\$62,011	President, Treasurer, Director	\$4,937	\$5,348	2023
Pandemic Patients	SC	\$62,724	President	\$26,000	\$30,380	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 \$290–\$295,191; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$53,528); for reference, expenses \$70,375 and assets \$57,363.

ROLE MATCH	Eve Lefkowitz, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	86 th
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	88 th
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 (Eve Lefkowitz) 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 (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 86th 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.