

This analysis benchmarks the total compensation of **Rabbi Seth Linfield, Executive Director / CEO** (\$21,538) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

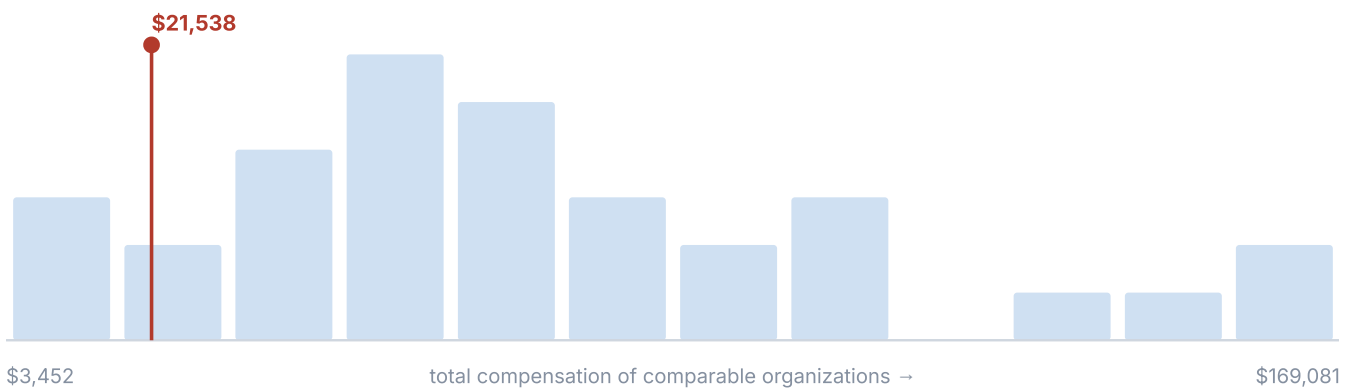
Benchmarked executive: Rabbi Seth Linfield — reported title “EXECUTIVE DIRERECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O55).
BUDGET	Total revenue between \$307,909 and \$689,350 — 0.67x to 1.50x the subject's \$459,567 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O55), nationwide + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,927	\$38,814	\$62,537	\$92,465	\$135,781	\$21,538
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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 NH 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
Chattanooga Youth Network	TN	\$481,009	Executive Director	\$152,915	\$169,081	2024
Urban Youth Legacy Foundation Inc	FL	\$485,715	President	\$140,020	\$138,368	2024
Teen Challenge Of Greater Cleveland	OH	\$433,170	Executive Director	\$44,600	\$49,691	2024
Project Or Haner Inc	MD	\$431,844	Executive Director	\$40,050	\$40,551	2023
Virtue House Ministries Inc	IL	\$489,146	President	\$45,000	\$46,537	2024
Bridge Of Topeka Inc	KS	\$429,346	Executive Di	\$63,573	\$70,384	2025
The Light Foundation	MO	\$490,959	Executive Director	\$84,876	\$94,565	2024
Youth With A Mission	WA	\$420,895	Secretary	\$33,582	\$32,562	2023
The Midian Leadership Project Inc	WV	\$414,561	President	\$29,501	\$33,601	2024
World Wide Youth Camps Inc	GA	\$509,135	President	\$150,000	\$163,340	2023
Youth For Christ Incorporated Sw Mi	MI	\$408,041	Treasurer	\$3,179	\$3,452	2024
Whole Again	OH	\$404,236	Executive Director	\$80,000	\$91,765	2023
Lifecamp Usa Inc	WI	\$529,358	Secretary And Treasurer	\$6,972	\$7,886	2023
Youth With A Mission - Atlanta Inc	GA	\$376,156	Director / Secretary - Treasurer	\$45,333	\$46,712	2025
Oneu Md Inc	MD	\$366,144	President Campus Director	\$72,676	\$69,631	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Youth For Christeastern Oregon Inc	OR	\$365,194	Director	\$69,553	\$66,193	2025
Youth For Christ Usa Inc	WY	\$557,393	Executive Director	\$70,747	\$77,637	2025
Launch Ministries Inc	ID	\$356,706	Executive Di	\$76,230	\$85,303	2024
Child Evangelism Fellowship Of	PA	\$351,471	State Direct	\$64,211	\$67,359	2024
Davids Table Inc	SC	\$344,578	Executive Di	\$26,532	\$29,977	2023
Moravian Mt Morris Center Inc	WI	\$580,364	Executive Director	\$128,916	\$141,626	2024
Itasca Youth For Christ	MN	\$335,375	Executive Director	\$79,022	\$80,019	2025
Clemson Area Classical Academy	SC	\$323,720	Executive Director	\$12,585	\$13,455	2025
Salt N Light Youth Ministry	PA	\$322,609	Director - Creative Arts	\$53,400	\$56,017	2024
Child Evangelism Fellowship Inc	GA	\$601,253	State Director	\$29,998	\$31,728	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 **32** organizations. Compensation range \$3,452–\$169,081; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$459,567); for reference, expenses \$582,122 and assets \$136,782.

ROLE MATCH Rabbi Seth Linfield, reported title "*EXECUTIVE DIRERECTOR*", 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	13 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 (Rabbi Seth Linfield) 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 32 similarly situated organizations (Same NTEE sector (O55), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,538 is reasonable (approximately the 13th 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.