

# Brainiacsorg Inc

Executive Director / CEO

EIN 872994087

NY · NTEE G48

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Heidi Spitz, Executive Director / CEO** (\$35,300) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Heidi Spitz — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (G48).

**BUDGET** Total revenue between \$18,162 and \$40,662 — 0.67x to 1.50x the subject's \$27,108 (the band tightens as size grows).

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

**18** organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,055	\$6,228	\$26,438	\$32,573	\$52,372	\$35,300
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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 NY 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
<a href="#">United Cerebral Palsy Association Of</a>	MI	\$26,963	Executive Director	\$30,536	<b>\$34,880</b>	2024
<a href="#">The Rensselaer Arc Foundation Inc</a>	NY	\$27,379	Ceo	\$32,798	<b>\$32,798</b>	2024
<a href="#">Pdevv Hub Inc</a>	IN	\$26,103	Board Member	\$25	<b>\$30</b>	2023
<a href="#">The Emily Stillman Foundation</a>	MI	\$28,330	President	\$75,000	<b>\$88,199</b>	2023
<a href="#">Orthopedic Institute Of The Good Samaritan Hospital</a>	CA	\$29,201	System President & Ceo	\$38,737	<b>\$37,017</b>	2024
<a href="#">The American Board Of Radiology Foundation</a>	AZ	\$24,482	Executive Director	\$28,219	<b>\$30,921</b>	2023
<a href="#">Gerson G And Sandy F Eisenberg</a>	MD	\$29,913	President & Public Dir. Until 07/24	\$30,197	<b>\$31,242</b>	2024
<a href="#">United Cerebral Palsy Of Greater Cincinn</a>	OH	\$30,736	Treasurer	\$3,460	<b>\$4,175</b>	2023
<a href="#">Eladh Medical Staff</a>	CA	\$23,028	Chief Of Staff/president	\$12,000	<b>\$11,467</b>	2024
<a href="#">lec Foundation</a>	IL	\$22,240	Executive Dir.	\$20,133	<b>\$22,551</b>	2023
<a href="#">South Arkansas Fights Aids</a>	AR	\$21,472	Member	\$6,099	<b>\$7,587</b>	2024
<a href="#">Stillbrave Childhood Cancer Foundation Inc</a>	VA	\$33,820	President	\$28,380	<b>\$30,325</b>	2024
<a href="#">The Enzo Martinez Foundation Inc</a>	FL	\$35,000	Director	\$11	<b>\$11</b>	2024
<a href="#">Kidneys In Common</a>	OH	\$18,900	President, Treasurer, Ceo	\$125,000	<b>\$146,514</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Vision Usa - The Ohio Vision</a>	OH	\$35,879	Secretary/tr	\$26,433	<b>\$31,898</b>	2023
<a href="#">Jewish Blind Of California Inc</a>	CA	\$36,680	Exec Director	\$18,480	<b>\$18,181</b>	2023
<a href="#">Pathways Foundation Of</a>	PA	\$38,659	Sr. Vp Of Finance	\$5,233	<b>\$5,775</b>	2024
<a href="#">The Children's Hearing Institute Inc</a>	NY	\$38,851	Executive Director	\$3,000	<b>\$2,923</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	18 organizations. Compensation range \$11–\$146,514; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$27,108); for reference, expenses \$55,307 and assets \$89,278. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Heidi Spitz, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	<b>83<sup>rd</sup></b>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	83 <sup>rd</sup>
Reportable pay only (column D), adjusted	89 <sup>th</sup>
All sources (D + E + F), adjusted	39 <sup>th</sup>

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 (Heidi Spitz) 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 18 similarly situated organizations (Same NTEE major group (G), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,300 is reasonable (approximately the 83<sup>rd</sup> 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.