

# Machzikei Torah Usa Inc

Executive Director / CEO

EIN 921881637

NY · NTEE Z99

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Moshe Fink, Executive Director / CEO** (\$4,264) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Moshe Fink — 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 (Z99).

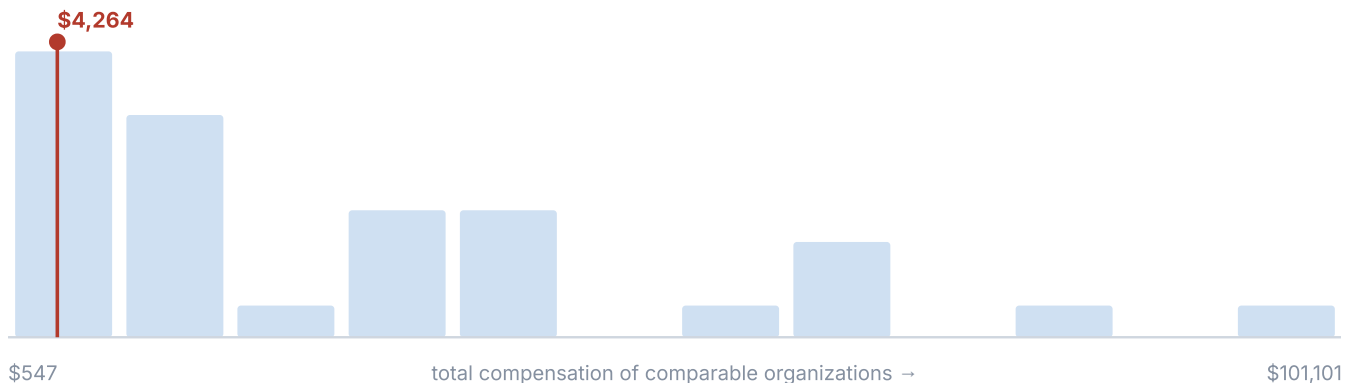
**BUDGET** Total revenue between \$47,380 and \$106,075 — 0.67x to 1.50x the subject's \$70,717 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

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

→ **31** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,229

\$8,488

\$16,959

\$38,292

\$65,103

**\$4,264**



## ■ 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="#">National Executive Institute Associates</a>	VA	\$71,011	Treasurer	\$2,000	<b>\$2,200</b>	2023
<a href="#">Baykids</a>	CA	\$70,100	Executive Direc	\$66,625	<b>\$65,547</b>	2023
<a href="#">Greyston Health Services Inc</a>	NY	\$68,645	President & Ceo	\$8,617	<b>\$8,872</b>	2023
<a href="#">Asian American Donor Program</a>	CA	\$68,326	Exec Director	\$79,139	<b>\$77,859</b>	2023
<a href="#">The Swedish Finn Historical Society</a>	WA	\$73,835	Executive Director	\$102,041	<b>\$101,101</b>	2024
<a href="#">Elk City High School Alumni Foundation</a>	OK	\$75,574	Trustee/ Treas	\$6,650	<b>\$8,104</b>	2024
<a href="#">Aknew Approach Incorporated</a>	TX	\$65,516	Wilson	\$9,998	<b>\$11,861</b>	2022
<a href="#">Jason Motte Foundation Inc</a>	AZ	\$75,988	Secretary	\$35,000	<b>\$37,250</b>	2024
<a href="#">Politics &amp; Society Inc</a>	NC	\$76,484	Secretary	\$36,621	<b>\$40,795</b>	2025
<a href="#">Pathfinder Plaza Inc</a>	AR	\$76,877	Executive Director	\$21,642	<b>\$27,716</b>	2023
<a href="#">Burbank Philharmonic Orchestra</a>	CA	\$77,408	Conductor & Music Director	\$11,050	<b>\$10,559</b>	2024
<a href="#">Hospitality Maine Education</a>	ME	\$79,145	Secretary	\$18,774	<b>\$20,804</b>	2024
<a href="#">Beta Phi Foundation Inc</a>	IN	\$58,977	Treasurer	\$6,500	<b>\$7,810</b>	2023
<a href="#">Eastern Morrison County 4 Wheeler Club Inc</a>	MN	\$82,610	Pres.	\$500	<b>\$547</b>	2024
<a href="#">Mennonite Bethesda Society Endowment Foundation Inc</a>	KS	\$82,800	Ceo/treas/sec	\$11,483	<b>\$13,729</b>	2024
<a href="#">Kenneth Phillips Ministries Inc</a>	TX	\$58,338	President	\$24,500	<b>\$27,923</b>	2023
<a href="#">Gold Country Health Center Inc</a>	CA	\$57,438	President/ceo	\$68,128	<b>\$65,103</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Machon Beer Hatorah Inc</a>	NJ	\$54,881	President	\$12,000	<b>\$11,857</b>	2024
<a href="#">Unfettered Mind</a>	CA	\$87,014	Executive Director	\$41,161	<b>\$39,333</b>	2024
<a href="#">Hebrew Free Loan Of New Jersey Inc</a>	NJ	\$89,472	Assistant Treasurer	\$34,638	<b>\$35,235</b>	2023
<a href="#">Astoria Senior Center</a>	OR	\$89,820	Executive Director	\$52,354	<b>\$53,804</b>	2024
<a href="#">Donnie Moore Ministries Inc</a>	CA	\$90,842	President	\$15,000	<b>\$14,757</b>	2023
<a href="#">Dauphin Island Foundation</a>	AL	\$91,410	Assistant Sec.&trea.	\$14,560	<b>\$16,959</b>	2025
<a href="#">Charlotte Hiv-aids People Support Inc</a>	FL	\$49,186	President	\$5,030	<b>\$5,229</b>	2024
<a href="#">Whit Davis Memorial Center Inc</a>	AR	\$92,958	Executive Director	\$21,642	<b>\$27,716</b>	2023

**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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	31 organizations. Compensation range \$547–\$101,101; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$70,717); for reference, expenses \$86,649 and assets \$32,397.
ROLE MATCH	Moshe Fink, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	39 <sup>th</sup>
All sources (D + E + F), adjusted	6 <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 (Moshe Fink) 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 10, 2026, comparing compensation against 31 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,264 is reasonable (approximately the 6<sup>th</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 10, 2026.