

Reconnect Shiurim Inc

Executive Director / CEO

EIN 931546529

NJ · NTEE T50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Leah Liebb, Executive Director / CEO** (\$28,350) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

Benchmarked executive: Leah Liebb — reported title "SECRETARY-DIRECTOR", 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 (T50).
BUDGET	Total revenue between \$136,087 and \$304,674 — 0.67× to 1.50× the subject's \$203,116 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T50), nationwide + budget 0.67–1.5× revenue.

48 organizations qualified on sector, size, and geography → **48** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,349

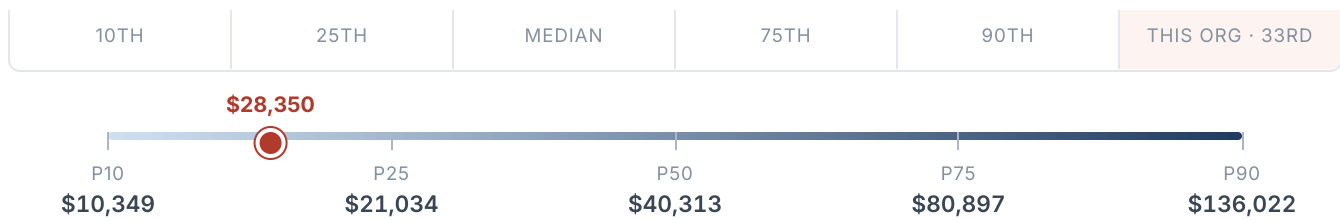
\$21,034

\$40,313

\$80,897

\$136,022

\$28,350



■ 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
Graduate Medical Education Consortium Of Southwest	VA	\$201,618	Executive Director	\$62,083	\$69,122	2023
The Grace Bomb Company	MD	\$205,156	President	\$134,249	\$144,726	2023
Jackrabbit Homes Inc	AZ	\$200,000	Ceo	\$28,454	\$31,554	2023
Talitha Koum Womens Recovery House	IN	\$206,242	Director	\$25,920	\$30,615	2024
Phillips County Healthcare Foundation	CO	\$206,586	Executive Director	\$19,000	\$21,008	2023
Stop Poaching Now Inc	FL	\$207,120	Managing Director	\$8,182	\$8,609	2024
Marilyn Mcgowan Foundation Inc	FL	\$209,648	Trustee	\$20,000	\$21,043	2024
Friends Of Haac Inc	VA	\$210,575	Secretary-treasurer	\$454,573	\$506,109	2023
The Orchid Foundation	NY	\$194,488	Treasurer	\$80,000	\$83,358	2023
How Charities	PA	\$213,624	Vice President	\$36,450	\$40,712	2024
Inside Out Club	IL	\$214,308	Executive Director	\$69,583	\$74,643	2025
Gospel Mission Aviation Inc	TN	\$214,357	President, Board Member And Program Manager	\$20,600	\$24,252	2024
Love It Once More Inc	IL	\$216,821	President	\$34,917	\$39,583	2023
Hamlin Jaeger And Massina Charitable	WV	\$216,933	Trustee	\$12,065	\$15,063	2023
Giving Square	MD	\$217,790	Executive Director	\$74,280	\$80,077	2023
Luma Arts Initiative Inc	NY	\$218,180	President	\$30,000	\$30,362	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Poor Bishop Hooper Inc	MO	\$221,258	Executive Director	\$75,453	\$89,508	2024
Ann Arbor Spark Foundation	MI	\$182,887	President & Ceo	\$42,697	\$49,360	2024
Feeding The Fosters Inc	FL	\$225,810	President, Treasurer	\$37,500	\$38,439	2025
Sports Creative Foundation	NY	\$229,314	Ceo	\$19,950	\$20,191	2024
Purple Flower Community Health & Wellness Foundation	TN	\$229,944	President	\$112,369	\$132,292	2024
Ddembe Inc	MS	\$231,395	Director	\$30,000	\$37,423	2024
Benevolent And Protective Order Of Elks 2083 Los Alamos	NM	\$233,155	Secretary	\$4,000	\$4,695	2025
Blue Tower Solutions Inc	IL	\$234,494	Co-director	\$85,192	\$93,806	2024
Common Good	DC	\$168,135	Founder	\$40,074	\$39,387	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	48 organizations. Compensation range \$1,349–\$506,109; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$203,116); for reference, expenses \$200,351 and assets \$54,881.
ROLE MATCH	Leah Liebb, reported title " <i>SECRETARY-DIRECTOR</i> ", 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.

RELATED-ORG PAY	5 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	33 rd
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	29 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 (Leah Liebb) 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 48 similarly situated organizations (Same NTEE sector (T50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,350 is reasonable (approximately the 33rd 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.