

National Institute For Jewish Hospice

Executive Director / CEO

EIN 953979467
 CA · NTEE P74Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Shirley Lamm, Executive Director / CEO** (\$80,000) against the **2000** closest of **2,409** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 81st percentile of comparable organizations

within the typical range

Benchmarked executive: Shirley Lamm — 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 (P74Z).
BUDGET	Total revenue between \$135,049 and \$302,350 — 0.67x to 1.50x the subject's \$201,567 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

2,409 organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$12,165	\$27,924	\$49,033	\$73,531	\$95,599	\$80,000
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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 CA 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
Connecticut Nurseryman's Foundation Inc	CT	\$201,614	Secretary	\$17,000	\$18,459	2024
Valor Apartment Associates	WA	\$201,656	President And Ceo	\$24,457	\$26,106	2023
Anderson Valley Senior Citizens	CA	\$201,687	Executive Di	\$18,436	\$17,961	2025
Alamance Citizens For A Drug Free	NC	\$201,440	Secretary Ex	\$53,080	\$63,515	2024
Ruths Way Inc	PA	\$201,399	Executive Director	\$50,719	\$58,574	2024
Surpassing Grace	TX	\$201,340	Executive Director Board Chair	\$28,000	\$32,436	2024
Renew Life Center Inc	NJ	\$201,337	Executive Di	\$31,154	\$32,212	2024
High Rise Day Habilitation Center	TX	\$201,293	Exec Director	\$38,400	\$45,798	2023
Scottish Rite Research Society	DC	\$201,857	Treasurer/cf	\$14,248	\$14,479	2024
Schuyler County Council On Aging	MO	\$201,267	Director	\$17,272	\$20,640	2025
Trotter House Of Evansville Inc	IN	\$201,252	Chief Executive Officer	\$31,503	\$39,610	2023
Mill River Community Housing Corporation	RI	\$201,240	President	\$52,490	\$60,009	2023
Mary Graham Children's Foundation	CA	\$201,194	Executive Director	\$93,567	\$96,331	2023
Casa Of The Southern Tier Inc	NY	\$201,184	Executive Director	\$69,571	\$70,928	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Volunteers In Service	MI	\$201,970	Executive Di	\$42,808	\$52,681	2023
Louisiana Assisted Living Association	LA	\$201,160	Executive Director	\$92,584	\$121,551	2023
Wonderland Thrift Shop	NH	\$201,157	Store Manage	\$33,296	\$36,655	2023
Stl Village Inc	MO	\$201,980	Executive Director	\$33,937	\$42,855	2023
Grahamtastic Connection	ME	\$201,115	Executive Director	\$57,723	\$68,914	2023
Crestline Child Care Inc	OH	\$201,072	Director	\$42,798	\$52,495	2024
Topeka Lulac Multi-purpose Senior	KS	\$200,910	Executive Di	\$44,125	\$55,205	2024
Wheeling Forward Inc	NY	\$202,236	President	\$18,000	\$19,393	2023
Victims Inc	NH	\$202,250	Exec Directo	\$53,745	\$59,168	2023
North Carolina Statewide Independent	NC	\$202,255	Executive Director	\$71,308	\$85,327	2024
Angel Baskets Inc	CO	\$202,270	Executive Director	\$51,000	\$56,633	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	2000 organizations. Compensation range \$198–\$443,191; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$201,567); for reference, expenses \$202,534 and assets \$54,195.
ROLE MATCH	Shirley Lamm, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 214 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 36 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	81 st
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	72 nd

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 (Shirley Lamm) 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 2000 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,000 is reasonable (approximately the 81st 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.