

# Lynne Cohen Foundation

Executive Director / CEO

EIN 954668714  
 CA · NTEE P80Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Amy Cohen Epstein, Executive Director / CEO** (\$76,665) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

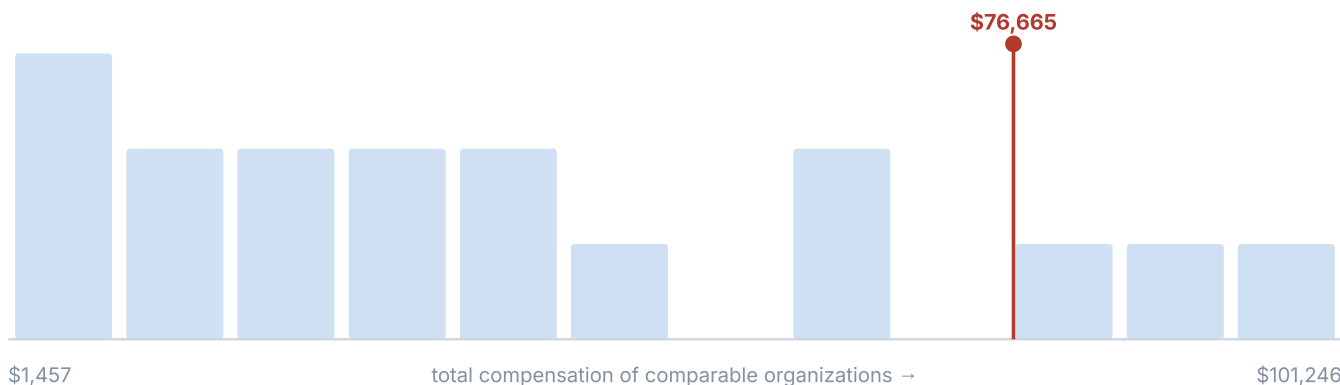
**Benchmarked executive:** Amy Cohen Epstein — reported title “PRESIDENT AND EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P80Z).
BUDGET	Total revenue between \$174,514 and \$390,703 — 0.67x to 1.50x the subject's \$260,469 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P80) + CA + budget 0.67–1.5x revenue.

**17** organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,197	\$14,808	\$32,054	\$62,834	\$85,512	\$76,665
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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
<a href="#">Bridging Relationships In Diverse Groups</a>	CA	\$260,330	Former President	\$24,411	<b>\$24,411</b>	2023
<a href="#">Women's Initiatives That Strengthen And</a>	CA	\$261,621	Director	\$36,000	<b>\$34,967</b>	2024
<a href="#">Ladies In Power</a>	CA	\$267,435	Ceo/director	\$13,333	<b>\$13,333</b>	2023
<a href="#">The Erika Whitmore Godwin Foundation</a>	CA	\$243,885	Founder & Ceo	\$101,246	<b>\$101,246</b>	2023
<a href="#">Southside Senior Services Inc</a>	CA	\$242,246	Executive Director	\$50,175	<b>\$50,175</b>	2023
<a href="#">Farm To Fork</a>	CA	\$233,962	Esterline	\$33,001	<b>\$32,054</b>	2024
<a href="#">Autism Health Insurance Project Inc</a>	CA	\$225,306	President/program Director	\$91,250	<b>\$91,250</b>	2023
<a href="#">Northern California Peoples Advocate</a>	CA	\$223,661	President	\$66,000	<b>\$66,000</b>	2023
<a href="#">Greek Orthodox Housing Corporation</a>	CA	\$222,266	Chief Executive Officer	\$1,500	<b>\$1,457</b>	2024
<a href="#">Abled</a>	CA	\$308,176	Executive Director	\$9,000	<b>\$8,742</b>	2024
<a href="#">Deaf Ability Resource Inc</a>	CA	\$210,740	Ceo / President	\$84,100	<b>\$81,687</b>	2024
<a href="#">Mujeres Extraordinaries Inc</a>	CA	\$320,180	President	\$41,250	<b>\$41,250</b>	2023
<a href="#">Promoting Responsible Independence In Daily Endeavors Inc</a>	CA	\$195,145	President	\$30,000	<b>\$29,139</b>	2024
<a href="#">Westfield Residence Inc</a>	CA	\$189,049	Director	\$2,450	<b>\$2,380</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Supporting The Taylor House Inc</a>	CA	\$357,458	Executive Dir.	\$14,808	<b>\$14,808</b>	2023
<a href="#">Wounded Heroes Fund Kern County</a>	CA	\$371,752	Executive Dir.	\$64,690	<b>\$62,834</b>	2024
<a href="#">Amor Wellness Center Inc</a>	CA	\$389,449	Treasurer	\$19,077	<b>\$18,530</b>	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 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	17 organizations. Compensation range \$1,457–\$101,246; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$260,469); for reference, expenses \$335,359 and assets \$380,768.
ROLE MATCH	Amy Cohen Epstein, reported title " <i>PRESIDENT AND EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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>82<sup>nd</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>82<sup>nd</sup></b>
Reportable pay only (column D), adjusted	<b>82<sup>nd</sup></b>

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All sources (D + E + F), adjusted

76<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

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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 (Amy Cohen Epstein) 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 17 similarly situated organizations (Same NTEE sector (P80) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,665 is reasonable (approximately the 82<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.