

Beit Midrash Letalmud Inc

Executive Director / CEO

EIN 990615202
 NY · NTEE X30
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **David Kipper, Executive Director / CEO** (\$108,000) 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 **77th** percentile of comparable organizations within the typical range

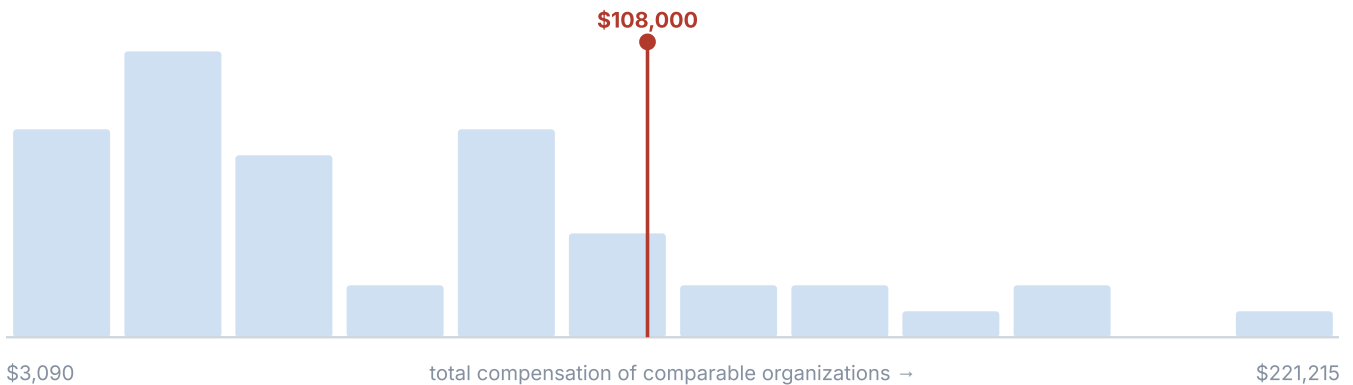
Benchmarked executive: David Kipper — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X30).
BUDGET	Total revenue between \$151,632 and \$339,475 — 0.67x to 1.50x the subject's \$226,317 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X30), nationwide + budget 0.67–1.5x revenue.

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

Distribution of comparable compensation



\$12,228	\$31,492	\$53,070	\$95,416	\$135,054	\$108,000
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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 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
Ofeg Institute Inc	OH	\$226,827	President	\$44,013	\$50,259	2025
Achim Inc	MD	\$225,251	President	\$109,874	\$113,677	2024
Hillel Of San Luis Obispo	CA	\$224,631	Executive Dir.	\$83,000	\$79,314	2024
Shalom Ministries Inc	KS	\$237,741	Chairman	\$92,617	\$110,729	2024
Haberman Institute For Jewish Studies	MD	\$238,128	Executive Director	\$77,496	\$82,547	2023
Accidental Talmudist	CA	\$239,173	Ceo	\$68,000	\$66,900	2023
Messianic Jewish Movement International	AZ	\$239,891	President	\$18,000	\$19,157	2024
Instarabbi	CA	\$212,655	Treasurerdirector	\$19,200	\$18,347	2024
Tikkun Ha-ir Of Milwaukee Inc	WI	\$210,817	Executive Director	\$42,444	\$47,790	2025
Online Smicha	NY	\$244,315	Director	\$10,800	\$10,800	2024
Areyvut Inc	NJ	\$207,521	Founder And Director	\$27,000	\$26,678	2024
The Jewish Community Of Manatee County Inc	FL	\$246,254	Rabbi	\$88,845	\$92,364	2024
Lubavitch Colombia Inc	NY	\$201,303	Director	\$12,000	\$12,354	2023
Shaarei Shalom Inc	AZ	\$256,157	Director	\$48,544	\$51,665	2024
Bukharian Jewish Congregation Of Briarwood Inc	NY	\$258,059	Rabbi	\$53,110	\$51,741	2025
Hillel The Foundation For Jewish Campus Life	VA	\$192,633	Executive Director	\$108,000	\$115,400	2024
Yad L Talmid	CA	\$261,830	Ceo	\$64,515	\$61,650	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Swarthmore Chabad	PA	\$190,489	President	\$30,000	\$32,255	2025
Judaism By Choice Inc	CA	\$267,907	Director	\$183,992	\$175,822	2024
Jcrafts By Chabad Inc	MD	\$269,166	President	\$104,369	\$111,171	2023
Yesodei Hadas Inc	NJ	\$183,151	Trustee	\$111,504	\$110,173	2024
Community Kashrus Of Greater Philadelphia	PA	\$269,562	Administrator	\$77,000	\$87,486	2023
Or Azion Inc	NY	\$270,050	President	\$36,500	\$37,578	2023
Beit Kohenet Inc	MD	\$182,529	Ceo	\$33,116	\$34,262	2024
Maccabim Hebrew School	IL	\$181,263	President	\$29,131	\$31,694	2024

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.

Sample, role match & sensitivity

PEER COUNT	48 organizations. Compensation range \$3,090–\$221,215; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$226,317); for reference, expenses \$226,173 and assets \$755.
ROLE MATCH	David Kipper, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	77 th
Total compensation (D + F), as reported (no adjustments)	81 st
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	73 rd

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 (David Kipper) 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 (X30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$108,000 is reasonable (approximately the 77th 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.