

# Steps 4 Life Community Services

Executive Director / CEO

EIN 453054331

CA · NTEE L40

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Cynthia Mcguigan, Executive Director / CEO** (\$65,680) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 61<sup>st</sup> percentile of comparable organizations**

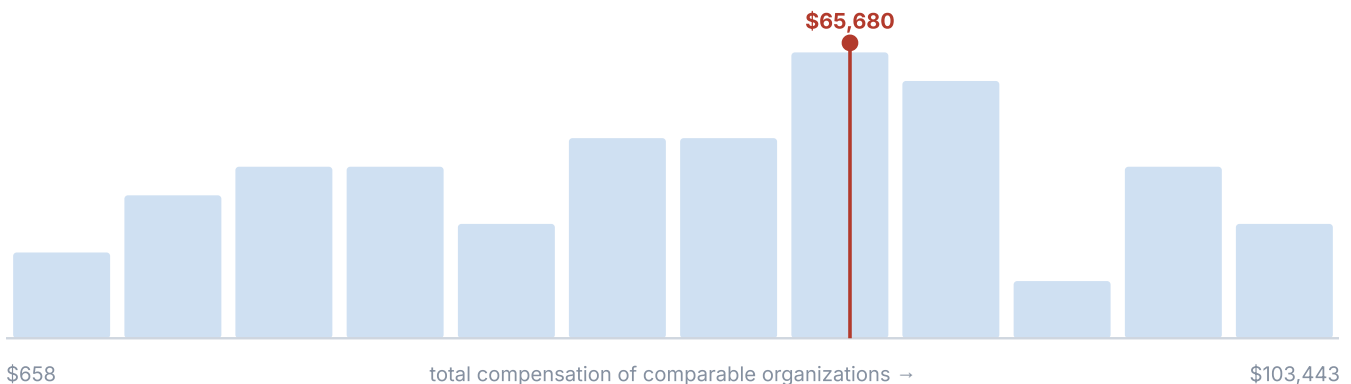
within the typical range

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L40).
BUDGET	Total revenue between \$209,179 and \$468,312 — 0.67x to 1.50x the subject's \$312,208 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L40), nationwide + budget 0.67–1.5x revenue.

69 organizations qualified on sector, size, and geography → 69 within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$13,127</b> 10TH	<b>\$30,955</b> 25TH	<b>\$54,834</b> MEDIAN	<b>\$71,817</b> 75TH	<b>\$90,625</b> 90TH	<b>\$65,680</b> THIS ORG · 61ST
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■ **Comparable organizations**

P50  
\$13,127

P50  
\$30,955

P50  
\$54,834

P75  
\$71,817

P90  
\$90,625

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	TOTAL REVENUE	TOTAL COMP	SOURCE
New Vision Housing Development Fund	NY	\$309,036	<b>\$24,964</b>	990
Lilys House	MO	\$306,565	<b>\$9,567</b>	990
Mercy Mission House	OH	\$319,579	<b>\$53,912</b>	990
Life Line Outreach Inc	NC	\$302,825	<b>\$27,080</b>	990
Glory House Of Miami Inc	FL	\$301,603	<b>\$61,463</b>	990
Shadetree Historical Artisan	CA	\$323,323	<b>\$71,250</b>	990
Hope House Of Tennessee Inc	TN	\$325,908	<b>\$60,865</b>	990
Bethesda House Inc	MA	\$326,001	<b>\$46,410</b>	990
Isaiah House Inc	GA	\$326,462	<b>\$52,632</b>	990
Myplace Inc	MI	\$327,076	<b>\$78,864</b>	990
Natasha House Inc	VA	\$292,986	<b>\$39,425</b>	990
Safe Shelter Incorporated	WI	\$332,175	<b>\$88,048</b>	990
The New Beginnings Of Southwest	FL	\$334,293	<b>\$68,331</b>	990
Mission Accomplished	TX	\$335,955	<b>\$67,716</b>	990
Skelley House Inc	AZ	\$288,089	<b>\$69,498</b>	990
Park Avenue Thorpe Housing Development	NY	\$287,925	<b>\$2,216</b>	990
Avenues 12 Inc	FL	\$287,719	<b>\$22,825</b>	990
Abraham Apartments Housing Development	NY	\$287,359	<b>\$54,834</b>	990
Siloam Missionary Homes	NC	\$338,177	<b>\$56,045</b>	990
Sweet Evening Breeze Inc	KY	\$284,020	<b>\$103,443</b>	990
The Guest House Inc	IN	\$283,548	<b>\$45,096</b>	990
Sacred Roots Farm Inc	GA	\$341,171	<b>\$101,789</b>	990
Active Change Recovery Inc	CA	\$346,347	<b>\$25,000</b>	990
Shall Never Thirst Ministries	NJ	\$275,961	<b>\$26,597</b>	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Village Of Hope Inc	MD	\$349,483	<b>\$66,315</b>	990

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

## Sample, role match & sensitivity

PEER COUNT	69 organizations. Compensation range \$658–\$103,443; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$312,208); for reference, expenses \$355,808 and assets \$10,138.
ROLE MATCH	Cynthia Mcguigan, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	8 peers 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>61<sup>st</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>81<sup>st</sup></b>
Reportable pay only (column D), adjusted	<b>68<sup>th</sup></b>
All sources (D + E + F), adjusted	<b>51<sup>st</sup></b>

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 (Cynthia Mcguigan) 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 69 similarly situated organizations (Same NTEE sector (L40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,680 is reasonable (approximately the 61<sup>st</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). 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.