

Higher Living Inc

Executive Director / CEO

EIN 010601868
 NC · NTEE L20
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Annette Nichols, Executive Director / CEO** (\$39,959) against **every comparable organization** that fit the selection criteria — **284** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: Annette Nichols — reported title “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 (L20).
BUDGET	Total revenue between \$186,804 and \$418,219 — 0.67x to 1.50x the subject's \$278,813 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

284 organizations qualified on sector, size, and geography → **284** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,003	\$17,170	\$33,941	\$56,131	\$76,547	\$39,959
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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 NC 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
United Church Residences Of Holly	OH	\$278,636	Treasurer	\$34,230	\$35,088	2023
Hearth Beacon Inc	MA	\$277,194	Cao/pres. & Ceo (As Of 11/23)	\$10,124	\$8,805	2023
Oh 126th St Housing Development	NY	\$277,143	President	\$87,582	\$76,594	2023
Ler Housing Development Fund Corp	NY	\$277,109	President	\$101,830	\$86,499	2024
Harlem United Supportive	NY	\$276,480	President	\$4,327	\$3,784	2023
Macarthur Manor Senior Residences	KS	\$281,484	President	\$2,639	\$2,680	2024
91 Carlton Avenue Housing Development	NY	\$281,966	Ceo	\$59,698	\$50,710	2024
Piedmont Senior Housing Corporation	SC	\$282,120	Exec Director	\$5,140	\$5,041	2024
New Rochelle Community Housing	NY	\$275,251	Executive Vice President	\$39,301	\$33,384	2024
Southwest Philadelphia Presbytery	PA	\$282,406	Chief Executive Officer	\$292,739	\$274,425	2024
Gladwin Ogemaw Fuller Center For	MI	\$275,039	Executive Di	\$26,460	\$26,432	2023
Alt Affordable Housing Services Inc -	TX	\$282,598	Executive Director	\$18,000	\$16,926	2024
Housing Opportunities Housing	NY	\$274,875	President	\$2,614	\$2,220	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Asi Southern Nevada Inc	MN	\$283,090	President/tr	\$65,715	\$62,843	2023
South Hampton Roads Supportive	MN	\$283,227	President Tr	\$65,715	\$62,843	2023
Casa Esperanza Project	IL	\$284,474	Executive Director	\$75,934	\$70,175	2024
Association To Benefit Children Hdgc	NY	\$285,288	President/ceo	\$109,836	\$96,055	2023
Pine Cone Manor Inc	MN	\$272,190	President/ceo	\$18,462	\$17,148	2024
Moreland Affordable Housing Corporation	MA	\$272,007	President (As Of 1/2024)	\$19,566	\$16,528	2024
Northwest Charities	UT	\$285,690	President & Ceo	\$36,100	\$34,732	2024
Ser Community Development Corporation	TX	\$285,957	Director (Ceo, Ser Jobs)	\$7,031	\$6,611	2024
Parker Street Foundation	CA	\$286,001	Secretary Treasurer	\$4,488	\$3,643	2024
Citizen Robotics Inc	MI	\$286,772	Ceo	\$64,615	\$62,694	2024
Montana Mobility Impaired Housing	MN	\$267,768	President/tr	\$65,715	\$62,843	2023
Better Homes Inc	PA	\$290,196	Executive Di	\$69,418	\$66,997	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **284** organizations. Compensation range \$144–\$328,827; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$278,813); for reference, expenses \$276,035 and assets \$764,798.
ROLE MATCH	Annette Nichols, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	183 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	60 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	17 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 (Annette Nichols) 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 284 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,959 is reasonable (approximately the 60th 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.