

Jgs Administrative Services Inc

Executive Director / CEO

EIN 043295014

MA · NTEE E91

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Whitten, Executive Director / CEO** (\$234,596) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

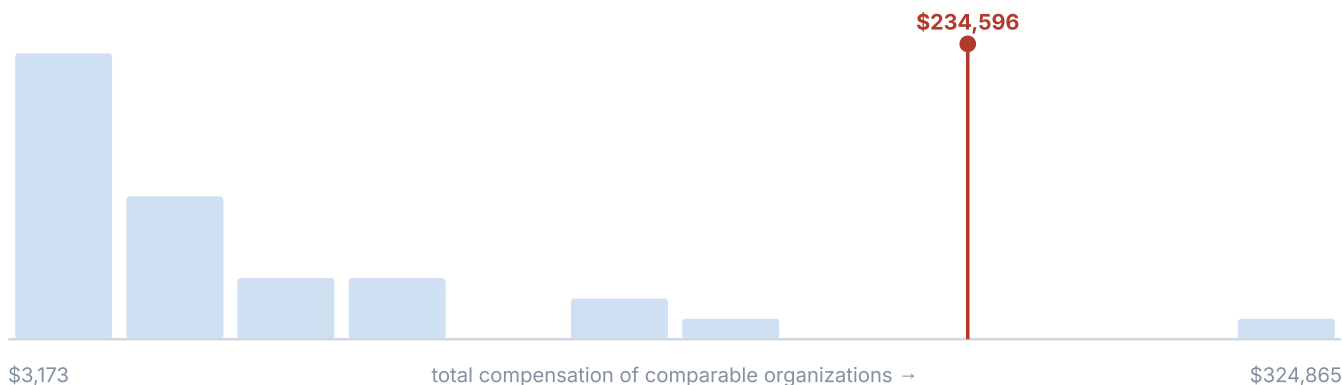
Benchmarked executive: Robert Whitten — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E91).
BUDGET	Total revenue between \$262,323 and \$587,292 — 0.67x to 1.50x the subject's \$391,528 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E91), nationwide + budget 0.67–1.5x revenue.

31 organizations qualified on sector, size, and geography → **31** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,924	\$13,140	\$37,182	\$76,029	\$151,128	\$234,596
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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 MA 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
Cns Nursing Home Care Inc	MA	\$384,910	President	\$4,850	\$4,850	2024
Rockville Nursing Home Foundation Inc	MD	\$383,644	Executive Director	\$160,000	\$162,171	2025
Ahfkentucky-iowa Inc	OH	\$365,882	President-mg	\$37,710	\$44,447	2024
Bassett Creek Senior Housing	MN	\$422,614	Executive Vice President Of Commonbond	\$18,918	\$21,417	2023
Cathedral Pioneer Church Homes No Two	CA	\$356,827	President/ceo	\$68,128	\$65,466	2024
South Cove Nursing Facilities	MA	\$354,568	President & Ceo	\$11,974	\$12,328	2023
Syracuse Home Asociation Foundation	NY	\$431,610	Director Of Philanthropy	\$3,507	\$3,527	2024
The Marian Home Foundation	IA	\$351,235	Administrato	\$19,342	\$23,568	2024
Bartels Lutheran Home Memorial	IA	\$348,079	President/ce	\$25,155	\$30,651	2024
North Gables Senior Housing	MN	\$345,818	Executive Vice President	\$18,918	\$21,417	2023
Arlington Retirement Housing	VA	\$443,495	Executive Director	\$168,520	\$181,071	2024
Long Term Care Ombudsman Services Of	CA	\$334,240	Executive Director	\$88,873	\$87,923	2023
Gunnison Home Association Inc	CO	\$450,914	Secretary	\$7,200	\$7,910	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Teresa House Inc	NY	\$327,169	Executive Dir.	\$77,885	\$78,319	2024
Shalom li Housing Inc	RI	\$485,455	Cfo	\$9,867	\$10,839	2023
America's Choice Community Of Red Oak	IA	\$293,695	Director	\$31,322	\$37,182	2025
Carriage House At Acushnet Heights Inc	MA	\$493,921	Treasurer/ Director	\$45,315	\$45,315	2024
Eastside Senior Care Inc	NY	\$285,220	Cfo	\$5,891	\$5,924	2024
Vmp Foundation Inc	WI	\$285,016	Ceo	\$10,118	\$11,759	2024
West Central Mo Willow Estates Inc	MO	\$281,237	Chief Executive Officer	\$24,797	\$28,474	2025
Spaces For Living	ND	\$267,612	Chief Executive Officer	\$11,097	\$13,952	2023
Serenity House Of Victor Inc	NY	\$263,335	Executive Director	\$82,490	\$85,401	2023
The Presbyterian Home At 58th	PA	\$526,224	President/chief Executive Officer	\$292,739	\$324,865	2024
Niagara Falls Memorial Medical Center	NY	\$526,322	President & Ceo	\$47,847	\$48,114	2024
Finch Hollow Senior Residences Inc	KS	\$530,510	President	\$2,639	\$3,173	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	31 organizations. Compensation range \$3,173–\$324,865; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$391,528); for reference, expenses \$459,880 and assets \$913,056.
ROLE MATCH	Robert Whitten, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	97 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	52 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 (Robert Whitten) 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 31 similarly situated organizations (Same NTEE sector (E91), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$234,596 is reasonable (approximately the 97th 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.