

Bay Cove Orchardfield Residence Inc

Executive Director / CEO

EIN 043501357
 MA · NTEE P73
 FY ending 2023-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **Louis Josephson, Executive Director / CEO** (\$14,439) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P73).
BUDGET	Total revenue between \$35,780 and \$80,104 — 0.67x to 1.50x the subject's \$53,403 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P73), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,270	\$13,664	\$22,545	\$39,346	\$63,709	\$14,439
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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
Vinfen Corporation Of Plain Inc	MA	\$52,151	Former Director & Ceo	\$21,978	\$21,978	2023
Passavant Memorial Homes I Inc	PA	\$57,554	Ceo & President	\$36,502	\$39,346	2024
Garrison House	CA	\$57,717	Executive Director	\$14,220	\$13,664	2023
Family Alternatives Inc	GA	\$48,900	President	\$45,675	\$51,107	2023
Passavant Memorial Homes Housing	PA	\$59,553	Ceo & President	\$36,502	\$39,346	2024
Marshall Road Inc	MA	\$44,652	President And Ceo	\$63,709	\$63,709	2023
Five Rivers Homes Inc	MD	\$62,184	Director Of Finance (Beginning 8/22)	\$6,036	\$6,280	2023
Mosaic Housing Corp Xvi - Farmington	NE	\$62,467	President	\$26,896	\$31,268	2024
Passavant Memorial Homes Housing	PA	\$63,242	Ceo & President	\$36,502	\$39,346	2024
Northeast Care Center Inc	OH	\$41,200	Executive Director	\$19,128	\$22,545	2023
Floyd Kress Inc	MD	\$65,705	President	\$20,272	\$21,091	2023
Vesta Severn Inc	MD	\$66,228	President	\$21,417	\$21,643	2024
Independence House	VA	\$66,389	Executive Director	\$15,818	\$16,508	2024
Creative Housing I Bretton Woods	OH	\$69,250	President	\$8,713	\$10,270	2023
Vern Jolly Corporation	NM	\$37,161	Executive Director	\$27,258	\$31,689	2024
Creative Housing Ii Beechwood Inc	OH	\$70,035	President	\$9,011	\$10,316	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Trempealeau County Homes Inc	WI	\$71,490	President	\$25,912	\$29,251	2024
Four Rivers Fuller Apartments	KY	\$76,318	President	\$56,355	\$67,377	2023
Independent Living Apartments Of Ulster	NY	\$77,787	Ceo (Thru 6/24)	\$110,029	\$107,468	2024
Everyday Living	PA	\$78,100	It Director	\$7,611	\$8,204	2024
Creative Housing Inc lv	OH	\$78,822	President	\$9,011	\$10,316	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 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 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	21 organizations. Compensation range \$6,280–\$107,468; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$53,403); for reference, expenses \$82,561 and assets \$308,500. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Louis Josephson, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 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	29 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	86 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 (Louis Josephson) 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 10, 2026, comparing compensation against 21 similarly situated organizations (Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,439 is reasonable (approximately the 29th 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 10, 2026.