

Roxbury Development Corporation

Executive Director / CEO

EIN 043562970

MA · NTEE L21

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Evelyn Friedman, Executive Director / CEO** (\$4,247) against **every comparable organization** that fit the selection criteria — **192** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

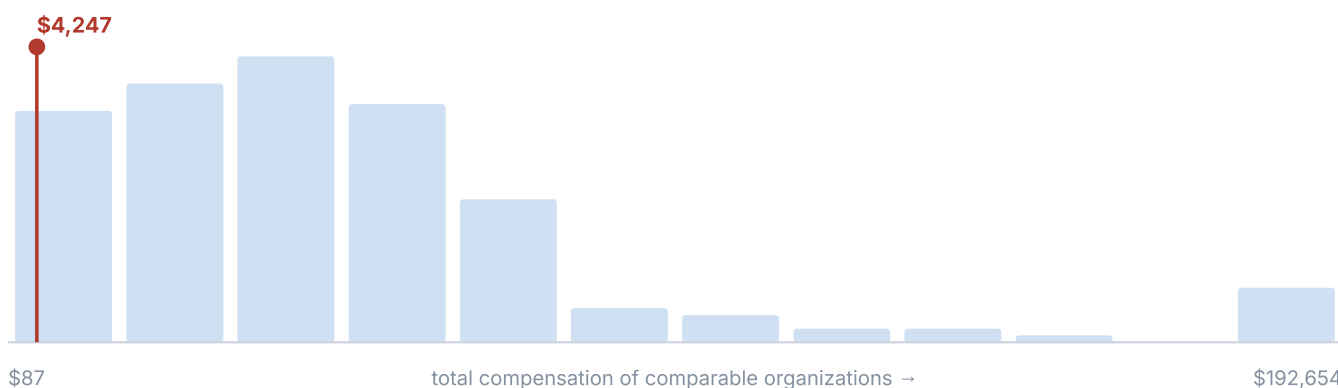
Benchmarked executive: Evelyn Friedman — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$209,794 and \$469,689 — 0.67x to 1.50x the subject's \$313,126 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

192 organizations qualified on sector, size, and geography → **192** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,688	\$23,898	\$41,585	\$59,842	\$86,862	\$4,247
---------	----------	----------	----------	----------	----------------



■ 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
Independent Living Horizons Eight Inc	GA	\$312,750	President/ceo	\$21,151	\$24,366	2023
Lancaster Housing Development Fund	NY	\$313,548	Board Member/board President	\$25,080	\$25,965	2023
Wider Path Home Foundation	RI	\$313,582	Director (Jan-july); President (July-dec)	\$46,354	\$49,463	2024
Keystone Development Inc	TN	\$312,151	Executive Director	\$24,097	\$28,187	2024
Snhs North Berwick Elderly Housing Inc	NH	\$314,200	Treasurer	\$53,564	\$53,620	2025
Tg 301 Inc	TX	\$311,505	Executive Director	\$20,876	\$23,925	2023
Culver City Rotary Plaza Inc	CA	\$315,455	President/ceo	\$68,128	\$65,466	2024
River Grove Retirement Community Inc	MI	\$310,149	President & Ceo	\$31,878	\$37,698	2023
Spiti Housing Development Fund	NY	\$309,417	Executive Director	\$24,759	\$24,897	2024
Exhale Women's Fellowship	NJ	\$308,865	Executive Di	\$19,200	\$19,640	2023
Los Robles Apartments Inc	CA	\$319,840	Secretary	\$52,496	\$50,445	2024
Alpha Properties Inc	IN	\$322,189	Executive Director	\$1,800	\$2,112	2024
Mcperson Voa Elderly Housing Inc	VA	\$322,828	President	\$183,373	\$191,951	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Great Falls Elderly Housing Inc	MN	\$323,409	President/tr	\$65,715	\$72,260	2024
Greencastle Of Allerton	IL	\$301,241	President & Ceo	\$50,615	\$55,375	2024
Mike Foyes Homes Inc	WA	\$301,198	President	\$22,967	\$22,882	2024
Amber Village Housing Corporation	KY	\$327,037	Exec Director, Secretary, Treasurer	\$15,600	\$18,651	2024
South Lake Tahoe Supportive Housing	MN	\$298,799	President	\$65,715	\$74,394	2023
Bethany House Of Cumberland County	PA	\$297,673	Executive Di	\$50,000	\$57,126	2023
Nu-dimensions-west Hickory Inc	NC	\$328,865	Ceo	\$17,706	\$20,960	2023
Partnership Housing Of Southwest Alabama	AL	\$296,079	Executive Director	\$30,333	\$37,544	2023
Loretto-malta Manor Housing Development	NY	\$330,815	Chairperson	\$27,907	\$28,063	2024
Mary Sunshine House	SC	\$332,853	Executive Director	\$85,661	\$99,448	2024
Lytle Trace Inc	OH	\$293,086	Chief Executive Officer	\$8,517	\$10,039	2024
Vanmew Housing Development	NY	\$334,251	Executive Di	\$7,598	\$7,640	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	192 organizations. Compensation range \$87–\$192,654; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$313,126); for reference, expenses \$178,760 and assets \$3,141,015. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Evelyn Friedman, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	160 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	8 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 (Evelyn Friedman) 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 192 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,247 is reasonable (approximately the 5th 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.