

Swap Community Land Trust Inc

Executive Director / CEO

EIN 050453207

RI · NTEE L112

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Carla Destefano, Executive Director / CEO** (\$11,860) against **every comparable organization** that fit the selection criteria — **966** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Carla Destefano — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L112).
BUDGET	Total revenue between \$147,678 and \$330,622 — 0.67x to 1.50x the subject's \$220,415 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

966 organizations qualified on sector, size, and geography → **966** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,185	\$20,829	\$39,325	\$64,380	\$81,998	\$11,860
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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 RI 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
Ford Road Supportive Housing Inc	CA	\$220,641	President	\$43,669	\$39,325	2023
Phoenixville Womens Outreach	PA	\$220,134	Executive Director	\$50,034	\$50,543	2024
Alpha Sigma Lambda	IL	\$220,835	Executive Director	\$48,312	\$48,112	2024
Macgregor Housing Development Corporation	NC	\$219,798	President	\$41,059	\$42,975	2024
New Directions Housing Corporation	IL	\$221,054	President	\$150,000	\$153,792	2023
The Good Shepherd Housing Development	PA	\$221,076	President & Ceo	\$36,114	\$37,559	2023
Legacy Affordable Housing Trust	SC	\$219,640	President	\$30,500	\$32,231	2024
Monterey Road Supportive Housing Corp	CA	\$221,237	President	\$39,896	\$34,897	2024
201 Thurbers Inc	RI	\$221,295	Executive Director	\$10,257	\$10,257	2023
Community Housing Iii Inc	OR	\$221,426	President & Ceo (Until Oct. 2023)	\$27,042	\$26,190	2023
Owatonna Senior Housing Inc	MN	\$221,450	President/tr	\$68,006	\$66,314	2025
Union Seniors Association Inc	CA	\$221,496	President	\$11,850	\$10,365	2024
Pacific Grove Supportive Housing Inc	CA	\$221,572	President	\$43,669	\$39,325	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jamestown Lutheran Housing Corporation	PA	\$219,092	Chief Executive Officer	\$39,302	\$40,874	2023
United Methodist Senior Services Of	MS	\$221,759	President/ceo	\$161,976	\$182,740	2024
Los Alamos Housing Partnership Inc	NM	\$218,972	Executive Dir.	\$130,833	\$142,542	2024
Clark County Supportive Housinginc	MN	\$221,935	President/tr	\$68,006	\$66,314	2025
Mantua I Corporation	PA	\$221,996	Director Of Construction	\$13,787	\$14,338	2023
Wellstone Commons Senior Housing	MN	\$218,737	Executive Vice President	\$18,918	\$19,495	2023
Affordable Housing Fund For Puerto Rico Inc	PR	\$218,655	Executive Director	\$120,600	\$117,140	2024
Aaa Elderly Housing - Brett H Bradshaw	AR	\$222,250	Executive Director	\$12,818	\$15,026	2023
Acacia Real Estate Development Inc	NY	\$218,550	President	\$101,830	\$93,210	2024
Workforce Housing Coalition Of The Greater Seacoas	NH	\$222,285	Executive Director	\$81,632	\$78,609	2023
Network Housing '94 Petzinger Inc	OH	\$222,328	Ceo (Exited 3.24.25)	\$30,598	\$32,828	2024
Lincoln Avenue Apartments Inc	CA	\$222,479	President	\$43,208	\$37,794	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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	966 organizations. Compensation range \$280–\$485,224; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$220,415); for reference, expenses \$254,624 and assets \$227,448.
ROLE MATCH	Carla Destefano, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	603 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	35 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	40 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 (Carla Destefano) 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 966 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$11,860 is reasonable (approximately the 13th 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.