

Plaza Terrace Mutual Housing

Executive Director / CEO

EIN **061399519**
 CT · NTEE S99Z
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Catherine Mackinnon, Executive Director / CEO** (\$31,395) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

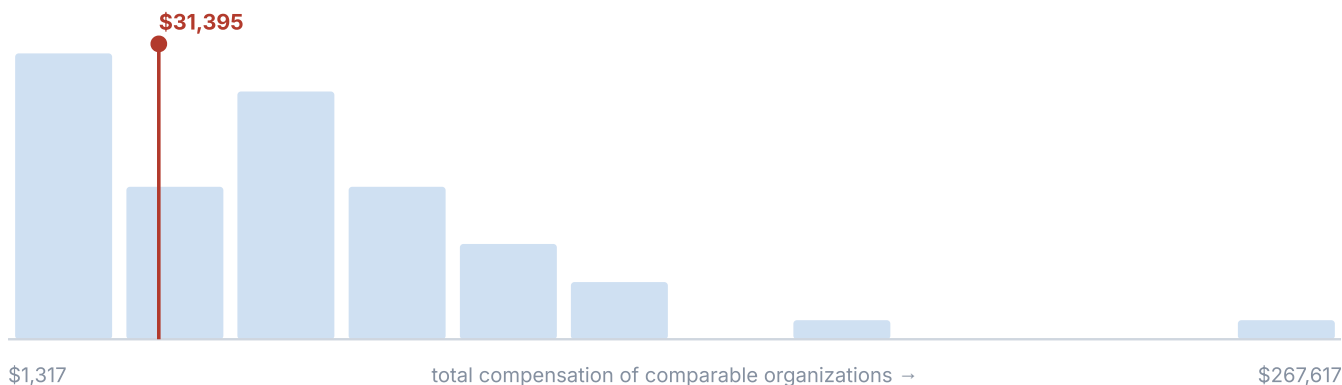
Benchmarked executive: Catherine Mackinnon — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S99Z).
BUDGET	Total revenue between \$157,730 and \$353,127 — 0.67x to 1.50x the subject's \$235,418 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S99), nationwide + budget 0.67–1.5x revenue.

54 organizations qualified on sector, size, and geography → **54** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,873	\$21,729	\$52,221	\$76,532	\$104,067	\$31,395
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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 CT 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
The Hydrous	CA	\$238,045	Ceo	\$84,000	\$75,141	2024
Roots & Dreams And Mustard Seeds Inc	MA	\$231,240	President, Co-director	\$44,044	\$41,001	2024
Glover Park Alliance	DC	\$227,283	Executive Director	\$92,942	\$84,491	2024
The Freedom Foundation Of Minnesota	MN	\$225,040	Ceo, Secretary, Treasurer	\$110,000	\$115,925	2023
Vermont Council Of Special Education	VT	\$223,586	Executive Dir.	\$26,000	\$26,411	2025
International Foundation For Cultural	CO	\$223,551	First Vp	\$6,500	\$6,457	2024
Community Alliance For Jewish-affiliated Cemeteries Inc	NY	\$249,041	Ceo	\$141,282	\$132,255	2024
Indiana Community Development	IN	\$250,264	Treasurer - Director	\$70,249	\$76,745	2024
Friends Inc	AL	\$219,008	Executive Director	\$57,500	\$66,253	2023
Westside Rising	IL	\$212,744	Executive Dir.	\$44,872	\$45,700	2024
Habitat For Neighborhood Business	MO	\$209,384	Executive Director	\$26,250	\$28,802	2024
Harvard Townhouse Inc	NE	\$262,230	Executive Director	\$21,014	\$23,414	2024
Takotna Community Association	AK	\$208,523	Secretary	\$10,500	\$10,400	2024
Detroit Greenways Coalition	MI	\$207,038	Executive Director	\$50,000	\$55,042	2023
Buffalo Reuse Inc	NY	\$207,027	President	\$8,378	\$7,843	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Foundation For Community Driven Innovation Inc	FL	\$264,104	Executive Director	\$21,750	\$21,167	2024
Integrative Development Initiative	CA	\$205,875	2023 Cfo & Food Cycle Collective Co-coordinator	\$2,581	\$2,377	2023
Sustainable Opportunity Development	OH	\$265,636	Executive Di	\$95,577	\$107,967	2023
Kulaiwi Land Trust	HI	\$205,010	Interim Executive Director-ceo	\$18,750	\$17,904	2023
Built2last Innovations Lab Inc	NC	\$203,953	Executive Director	\$119,439	\$131,624	2023
Societa Mutuo Socorso Enrico Caruso In Manville Ri	RI	\$202,411	Treasurer	\$6,300	\$6,443	2023
Citizens4community	OR	\$200,555	Executive Director	\$78,056	\$75,093	2024
Venture Carolina	SC	\$199,622	Executive Director	\$5,400	\$5,836	2024
Northeast Michigan Community Partnership Inc Aka Partners In Prevention	MI	\$271,776	Program Director	\$45,760	\$48,929	2024
Rebuilding Together Central Alabama	AL	\$195,730	Executive Director	\$65,000	\$72,746	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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 **54** organizations. Compensation range \$1,317–\$267,617; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$235,418); for reference, expenses \$241,852 and assets \$723,960.
ROLE MATCH	Catherine Mackinnon, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	33 rd
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	89 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 (Catherine Mackinnon) 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 54 similarly situated organizations (Same NTEE sector (S99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,395 is reasonable (approximately the 33rd 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.