

Debt Counseling Corp

Executive Director / CEO

EIN 113282205

NY · NTEE P51

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Napolitano, Executive Director / CEO** (\$67,000) against **every comparable organization** that fit the selection criteria — **779** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

Benchmarked executive: Michael Napolitano — 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 (P51).

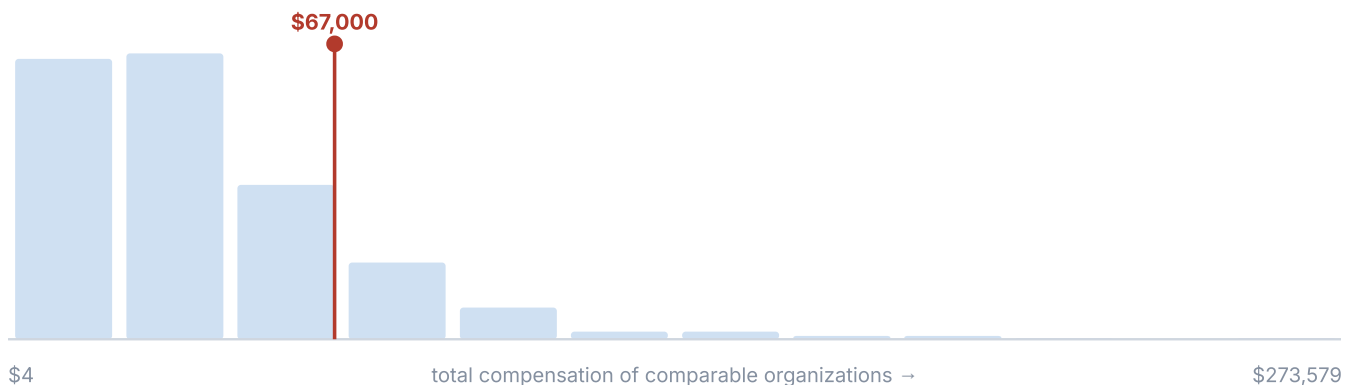
BUDGET Total revenue between \$76,093 and \$170,358 — 0.67x to 1.50x the subject's \$113,572 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

779 organizations qualified on sector, size, and geography

→ **779** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,848	\$17,558	\$33,210	\$54,244	\$77,359	\$67,000
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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 NY 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
Albany Arc Foundation Inc	NY	\$113,596	Executive Director	\$23,651	\$23,651	2023
Childrens Humanitarian Services	WA	\$113,611	President	\$5,304	\$5,470	2022
Avenues Foundation	PA	\$113,617	Executive Director	\$27,981	\$30,880	2023
Brookshire New Birth Ministries	TX	\$113,413	Director	\$14,400	\$15,484	2024
Step Into Life Ministries Inc	PA	\$113,379	Exec Dir	\$6,240	\$6,886	2023
Among Friends Activity Center Inc	OK	\$113,835	Executive Di	\$44,500	\$54,227	2023
La Voz Del Consolador	TX	\$113,301	Media	\$30,000	\$33,210	2023
Vermont Association Of Senior Centers And Meal Providers	VT	\$113,923	Ex. Director	\$65,810	\$71,201	2024
Homes Of Hope Inc	CO	\$113,929	Director	\$43,113	\$44,436	2024
Aase Haugen Foundation Inc	IA	\$113,108	Executive Di	\$20,566	\$24,920	2023
Hope House	TN	\$114,106	Executive Director	\$30,826	\$34,830	2024
Our Sisters Closet Inc	AL	\$114,120	President	\$38,142	\$44,293	2024
Love Mercy	CA	\$114,158	Execuitive Director	\$75,000	\$71,670	2023
Onpath Foundation	LA	\$114,172	President	\$19,796	\$23,431	2024
Ojisda Sustainable Indigenous Futures	NY	\$112,965	Founder & Executive Director	\$52,373	\$50,870	2024
Stewarts Halfway House Inc	TX	\$112,944	Supervisor	\$22,779	\$24,492	2024
Starkey Residential Inc	KS	\$112,807	Ceo	\$23,309	\$27,867	2023
River Deep Foundation	CO	\$114,481	Executive Di	\$36,663	\$37,788	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wnyhoo-now Inc	MO	\$114,482	Ceo, President & Treasurer	\$88,846	\$101,150	2024
Its Time A Houghton Family Global	UT	\$112,621	Director - R	\$33,600	\$36,965	2024
Northeast Accessible Golf	MA	\$114,569	President/ed	\$16,000	\$15,455	2024
Tetelestai House Inc	AR	\$112,480	Director	\$38,000	\$45,913	2024
Christ Centered Counseling Ministries	PA	\$114,745	Executive Director	\$73,000	\$78,251	2024
Virtues Matter Inc	MD	\$112,221	President And Ceo	\$63,333	\$65,525	2023
Dine Brands Global Foundation Inc	CA	\$114,932	Board Member	\$39,406	\$37,656	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	779 organizations. Compensation range \$4–\$273,579; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$113,572); for reference, expenses \$287,905 and assets \$38,895. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Michael Napolitano, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	212 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 26 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	83 rd
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	88 th
All sources (D + E + F), adjusted	60 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 (Michael Napolitano) 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 779 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,000 is reasonable (approximately the 83rd 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.