

Visiting Nurse Association Of Hudson Valley

Executive Director / CEO

EIN 131739952

NY · NTEE E92Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Dowling, Executive Director / CEO** (\$70,612) against **every comparable organization** that fit the selection criteria — **163** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E92Z).

BUDGET Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).

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

163 organizations qualified on sector, size, and geography

→ **163** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$513

total compensation of comparable organizations →

\$21,242,026

\$15,352

\$42,494

\$74,832

\$162,176

\$346,482

\$70,612



■ 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
Lifecare Supportive Medicine Inc	NC	\$0	President & Ceo	\$61,849	\$68,694	2024
Metairie Physicians Services Inc	LA	\$0	Secretary/treasurer	\$20,699	\$25,223	2023
Crotched Mountain Rehabilitation Center	NH	\$0	President & Ceo	\$32,010	\$31,771	2024
Hamilton Health Center Community	PA	\$0	Chief Executive Officer	\$8,753	\$9,383	2024
Hebrew Homes Health Network Inc	NJ	\$0	Chief Executive Officer	\$285,022	\$281,620	2023
Choice Healthcare Foundation Inc	GA	\$0	President & Ceo	\$12,355	\$13,354	2024
Texas Employers For Affordable	TX	\$0	Executive Di	\$50,000	\$55,350	2023
Ochin Practice Services	OR	\$0	Chair	\$90,614	\$90,452	2024
Family Health Center Realty Inc	MA	\$0	President And Ceo	\$26,971	\$26,052	2024
Piedmont Triad Health Services	NC	\$0	President	\$188,934	\$209,842	2024
Douglas Gardens Senior Housing Inc	FL	\$0	President	\$14,478	\$14,620	2024
Peacehealth Networks	WA	\$0	President	\$61,913	\$59,583	2024
Chesapeake Head Injury Center Inc	MD	\$0	Immediate Past Presidnt	\$132,597	\$133,251	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Um Health	MI	\$0	President	\$55,501	\$61,578	2024
Southwest Community Hospital Inc	TX	\$0	President/director	\$335,427	\$360,664	2024
Phoebe Dorminy Medical Center Inc	GA	\$0	Chair/pres/c	\$288,557	\$311,871	2024
Trinity Health Pace Of Montgomery County	MD	\$0	Director; President & Ceo	\$172,937	\$173,790	2024
Hrh Real Estate Holding Company Inc	IN	\$0	Vice Chairperson	\$1,264	\$1,433	2024
Nyu Langone Ipa Inc	NY	\$0	Evp Finance & Ccfo Through Jan 2024	\$2,340,928	\$2,273,767	2024
Dana-farber Cancer Care Network Inc	MA	\$0	Trustee & President	\$354,681	\$342,595	2024
General Living Centers Inc	LA	\$0	Pres & Chief Executive Off	\$345,780	\$409,270	2024
Tufts Medical Center Parent Inc	MA	\$0	Trustee/president/ceo	\$359,711	\$347,454	2024
Collier Health Care Inc	FL	\$0	President/ceo/trustee	\$36,167	\$36,521	2024
Baystate Total Home Care Inc	MA	\$0	Trustee (Thru 6/3/24)/president & Ceo - Bh	\$44,265	\$42,757	2024
Baptist Patient Safety System Inc	TN	\$0	System Director-risk Services	\$200,663	\$226,723	2024

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	163 organizations. Compensation range \$513–\$21,242,026; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$0 and assets \$268,717.
ROLE MATCH	Michael Dowling, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	152 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	18 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	47 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	98 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 Dowling) 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 163 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$70,612 is reasonable (approximately the 47th 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.