

The Hamilton Housing Development

Executive Director / CEO

EIN 132726813

NY · NTEE L21Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mark Jennings, Executive Director / CEO** (\$28,601) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Mark Jennings — reported title “SECRETARY/TREASURER”, 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 (L21Z).

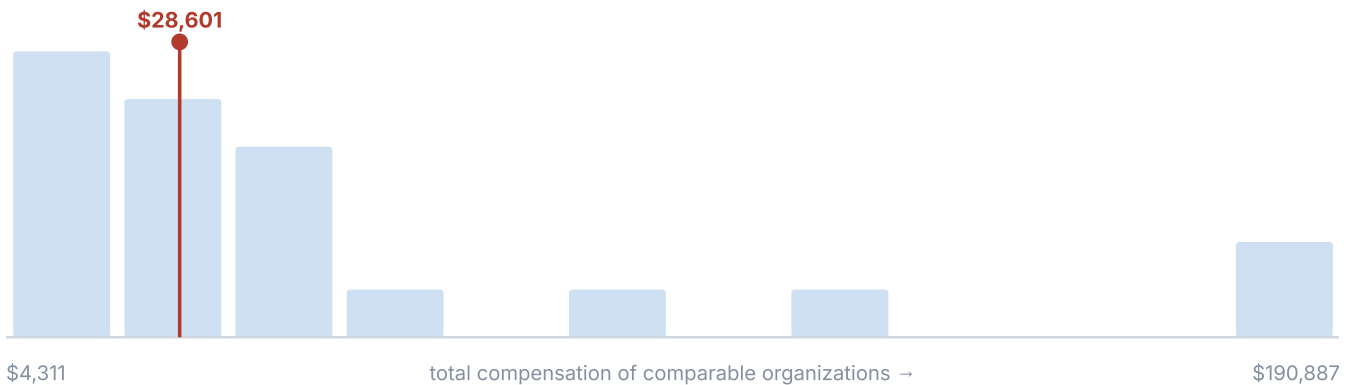
BUDGET Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography

→ **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,394

\$18,151

\$31,227

\$52,299

\$124,253

\$28,601



● 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
Garden City Neighbors Inc	MT	\$0	Executive Di	\$3,614	\$4,311	2024
Judson Terrace Homes Inc	CA	\$0	Chief Executive Officer	\$40,383	\$38,590	2024
Beyond Housing Gp Inc	MO	\$0	President	\$8,454	\$9,909	2024
Arlington Voa Living Center Inc	VA	\$0	President	\$183,373	\$190,887	2025
16 Dutch Housing Development Fund	NY	\$0	President & Ceo	\$26,873	\$26,873	2024
Harbor Side Apartments Housing	NY	\$0	Ceo	\$25,719	\$25,719	2024
Mid-south Housing Foundation	MS	\$0	President	\$77,500	\$95,521	2024
Tcb Holdings Inc	MA	\$0	Treasurer, Director	\$45,315	\$45,064	2024
Tg_303 Inc	TX	\$0	Executive Director	\$29,794	\$32,982	2024
Center Presbyterian Senior Housing Inc	PA	\$0	Director, President And Se	\$13,200	\$14,998	2023
Butler Presbyterian Senior Housing Inc	PA	\$0	Director, President And Se	\$13,200	\$14,998	2023
Acmh East 144th Street Housing	NY	\$0	Executive Vp & Ceo	\$114,621	\$118,007	2023
Housing Works 454 Lexington Avenue	NY	\$0	Secretary	\$27,348	\$28,156	2023
Geel Webster Avenue Housing Development Fund	NY	\$0	Secretary & Executive Director	\$28,625	\$29,471	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rhg Management Services Inc	GA	\$0	Ceo/director	\$43,792	\$50,167	2023
Bridge 202 Apartments	NY	\$0	Ceo	\$18,651	\$19,202	2023
Find Inc	VA	\$0	Executive Director	\$13,537	\$14,892	2023
Lea County Good Samaritan Housing Inc	SD	\$0	President & Ceo	\$143,523	\$180,468	2023
Two Bridges-settlement Housing Corp	NY	\$0	President	\$38,386	\$39,520	2023
Midpen Community Land Trust	CA	\$0	Cfo/assistant Secretary	\$59,660	\$58,695	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 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 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	20 organizations. Compensation range \$4,311–\$190,887; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$5,339 and assets \$279,580. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mark Jennings, reported title " <i>SECRETARY/TREASURER</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	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	45 th
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	20 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 (Mark Jennings) 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 20 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,601 is reasonable (approximately the 45th 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.