

# Serenity House Of Victor Inc

Executive Director / CEO

EIN 161535985

NY · NTEE E91

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kayko Jarsmusz, Executive Director / CEO** (\$82,490) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Kayko Jarsmusz — 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 (E91).

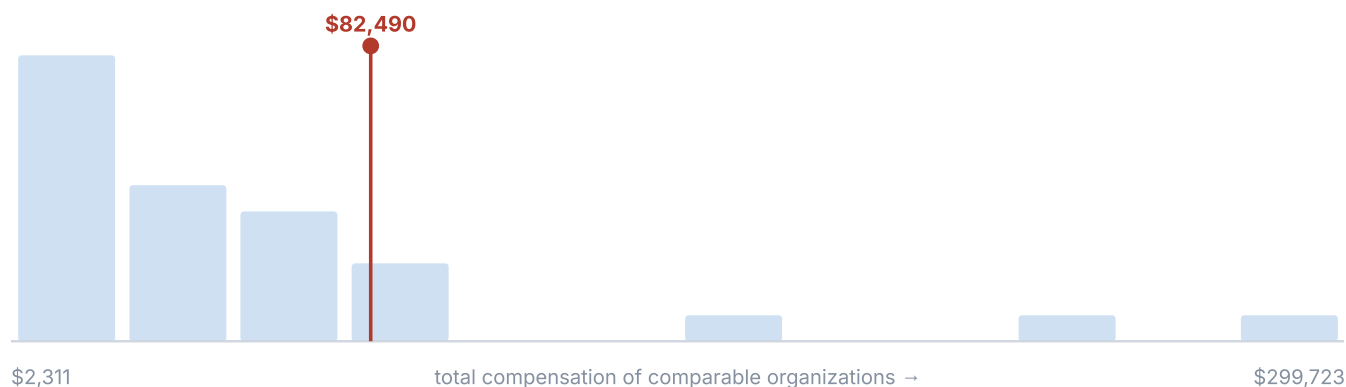
**BUDGET** Total revenue between \$176,434 and \$395,002 — 0.67x to 1.50x the subject's \$263,335 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (E91), nationwide + budget 0.67–1.5x revenue.

**28** organizations qualified on sector, size, and geography

→ **28** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,668

\$19,161

\$38,450

\$74,707

\$107,457

**\$82,490**



## ■ 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
<a href="#">Southcoast Long-term Care Services Inc</a>	MA	\$261,809	President & Ceo, Ex-officio (Until 1/2024)	\$310,296	<b>\$299,723</b>	2024
<a href="#">Spaces For Living</a>	ND	\$267,612	Chief Executive Officer	\$11,097	<b>\$13,477</b>	2023
<a href="#">St Paul's House And Health Care Center</a>	IL	\$255,486	President & Ceo - Vice Chair	\$13,404	<b>\$14,583</b>	2023
<a href="#">Nevins Community Services Inc</a>	MA	\$247,078	President & Ceo	\$89,425	<b>\$86,377</b>	2024
<a href="#">West Central Mo Willow Estates Inc</a>	MO	\$281,237	Chief Executive Officer	\$24,797	<b>\$27,504</b>	2025
<a href="#">Vmp Foundation Inc</a>	WI	\$285,016	Ceo	\$10,118	<b>\$11,359</b>	2024
<a href="#">Eastside Senior Care Inc</a>	NY	\$285,220	Cfo	\$5,891	<b>\$5,722</b>	2024
<a href="#">America's Choice Community Of Red Oak</a>	IA	\$293,695	Director	\$31,322	<b>\$35,914</b>	2025
<a href="#">Life Circle</a>	NM	\$228,514	Executive Director	\$62,500	<b>\$74,392</b>	2023
<a href="#">Hermiston Rhf Housing Inc</a>	CA	\$228,213	President/ceo	\$76,739	<b>\$71,227</b>	2024
<a href="#">Bethel Lutheran Home Foundation</a>	SD	\$220,885	Blh Administrator	\$1,948	<b>\$2,311</b>	2024
<a href="#">Angels' Place Inc</a>	LA	\$205,633	Executive Director	\$69,883	<b>\$82,714</b>	2024
<a href="#">Holy Family Villa</a>	IL	\$204,214	Secretary	\$46,301	<b>\$47,667</b>	2025
<a href="#">Teresa House Inc</a>	NY	\$327,169	Executive Dir.	\$77,885	<b>\$75,650</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Good Shepherd Lutheran Foundation</a>	MN	\$192,667	President/ceo/administrato	\$24,601	<b>\$26,901</b>	2023
<a href="#">Long Term Care Ombudsman Services Of</a>	CA	\$334,240	Executive Director	\$88,873	<b>\$84,927</b>	2023
<a href="#">Island Nursing Home Inc</a>	ME	\$191,788	Finance Cont	\$63,336	<b>\$68,171</b>	2024
<a href="#">North Gables Senior Housing</a>	MN	\$345,818	Executive Vice President	\$18,918	<b>\$20,687</b>	2023
<a href="#">Evangelical Services For The Aging</a>	PA	\$180,374	President And Ceo	\$23,407	<b>\$25,832</b>	2023
<a href="#">Open Doors Adult Day Care Center</a>	MO	\$179,920	Director	\$36,000	<b>\$40,985</b>	2024
<a href="#">Bartels Lutheran Home Memorial</a>	IA	\$348,079	President/ce	\$25,155	<b>\$29,606</b>	2024
<a href="#">The Marian Home Foundation</a>	IA	\$351,235	Administrato	\$19,342	<b>\$22,764</b>	2024
<a href="#">South Cove Nursing Facilities</a>	MA	\$354,568	President & Ceo	\$11,974	<b>\$11,908</b>	2023
<a href="#">Cathedral Pioneer Church Homes No Two</a>	CA	\$356,827	President/ceo	\$68,128	<b>\$63,235</b>	2024
<a href="#">Ahfkentucky-iowa Inc</a>	OH	\$365,882	President-mg	\$37,710	<b>\$42,932</b>	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](https://peerbasis.org/methodology).

### ● Sample, role match & sensitivity

PEER COUNT	28 organizations. Compensation range \$2,311–\$299,723; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$263,335); for reference, expenses \$241,275 and assets \$175,482.
ROLE MATCH	Kayko Jarsmusz, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this 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	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	79 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	86 <sup>th</sup>
All sources (D + E + F), adjusted	18 <sup>th</sup>

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 (Kayko Jarsmusz) 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 28 similarly situated organizations (Same NTEE sector (E91), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$82,490 is reasonable (approximately the 79<sup>th</sup> 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.