

# Steuben Senior Services Fund

Executive Director / CEO

EIN 161586972

NY · NTEE B99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Linda Tetor, Executive Director / CEO** (\$58,308) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29<sup>th</sup>** percentile of comparable organizations within the typical range

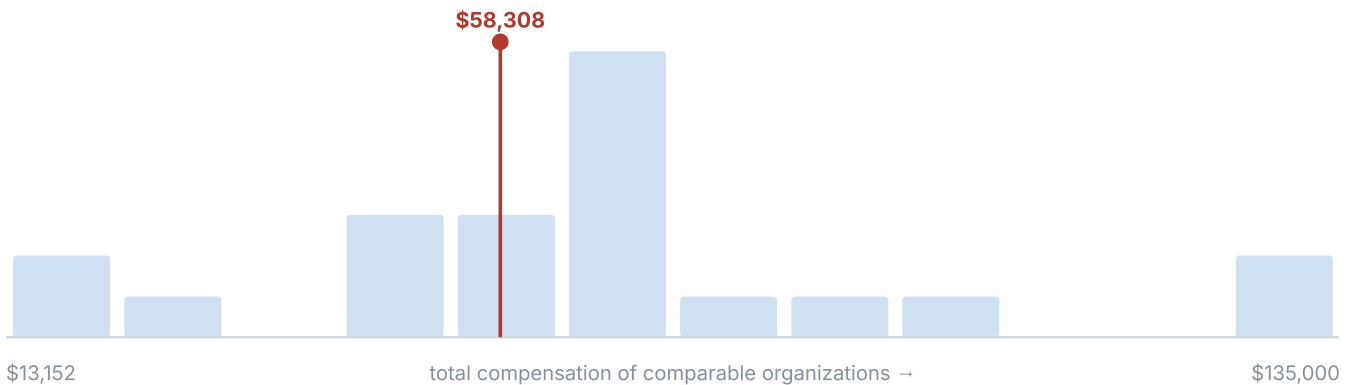
**Benchmarked executive:** Linda Tetor — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$174,621 and \$390,943 — 0.67x to 1.50x the subject's \$260,629 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99) + NY + budget 0.67–1.5x revenue.

**21** organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$26,768	\$50,292	\$58,308	\$66,920	\$73,069	\$102,898	\$135,000
----------	----------	----------	----------	----------	-----------	-----------



## ■ 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="#">Topaz Arts Inc</a>	NY	\$259,923	President	\$56,995	<b>\$58,678</b>	2023
<a href="#">Governors Committee On Scholastic</a>	NY	\$265,257	Executive Director	\$135,000	<b>\$135,000</b>	2024
<a href="#">Leadership Rochester Inc</a>	NY	\$266,693	Executive Director (Thru 2/2024)	\$68,135	<b>\$68,135</b>	2024
<a href="#">African Voices Communications Inc</a>	NY	\$270,782	Executive Director	\$65,000	<b>\$66,920</b>	2023
<a href="#">Buffalo Sports Wellness Association Inc</a>	NY	\$249,176	Manager	\$26,000	<b>\$26,768</b>	2023
<a href="#">Hudson River Park Mothers Group Org</a>	NY	\$278,260	Director	\$130,000	<b>\$126,649</b>	2025
<a href="#">New York Theological Education Center Inc</a>	NY	\$237,887	President	\$65,081	<b>\$65,081</b>	2024
<a href="#">New York State Science Olympiad Inc</a>	NY	\$233,412	Treasurer	\$13,500	<b>\$13,152</b>	2025
<a href="#">Foundation For Italian Art And Culture-</a>	NY	\$290,593	Executive Director	\$70,000	<b>\$70,000</b>	2024
<a href="#">Wikitungues Inc</a>	NY	\$230,663	Executive Director	\$59,796	<b>\$61,562</b>	2023
<a href="#">Ulster Literacy Association Inc</a>	NY	\$293,107	Executive Director	\$67,500	<b>\$67,500</b>	2024
<a href="#">By Kids Inc</a>	NY	\$224,087	Board Member And Executive Director	\$86,400	<b>\$86,400</b>	2024
<a href="#">Literacy New York-fulton Montgomery And Schoharie Counties Inc</a>	NY	\$218,644	Executive Director	\$50,000	<b>\$48,711</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Peace Action Fund Of New York</a>	NY	\$218,425	Executive Director	\$79,486	<b>\$79,486</b>	2024
<a href="#">High Way Education Inc</a>	NY	\$202,698	Executive Director	\$46,176	<b>\$46,176</b>	2024
<a href="#">Children Of Promise Stable Inc</a>	NY	\$196,459	Program Director	\$62,149	<b>\$62,149</b>	2024
<a href="#">Cardio-facio-cutaneous International</a>	NY	\$184,530	Former Executive Director	\$67,516	<b>\$69,510</b>	2023
<a href="#">The Black Institute Inc</a>	NY	\$337,742	President	\$50,292	<b>\$50,292</b>	2024
<a href="#">Monroe County Bar Center For Education</a>	NY	\$181,226	Executive Director - Thru Dec 2024	\$17,320	<b>\$16,874</b>	2025
<a href="#">The Bella Abzug Leadership Institute Inc</a>	NY	\$343,203	Founder And Ceo	\$102,898	<b>\$102,898</b>	2024
<a href="#">Literacy Connections Hudson</a>	NY	\$363,025	Executive Di	\$75,002	<b>\$73,069</b>	2025

**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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	21 organizations. Compensation range \$13,152–\$135,000; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$260,629); for reference, expenses \$229,033 and assets \$531,622.
ROLE MATCH	Linda Tetor, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	29 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	33 <sup>rd</sup>
Reportable pay only (column D), adjusted	33 <sup>rd</sup>
All sources (D + E + F), adjusted	24 <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 (Linda Tetor) 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 21 similarly situated organizations (Same NTEE sector (B99) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,308 is reasonable (approximately the 29<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.