

Ruperts Kids Inc

Executive Director / CEO

EIN 201486687

IN · NTEE L21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rupert F Boneham, Executive Director / CEO** (\$23,700) against **every comparable organization** that fit the selection criteria — **214** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

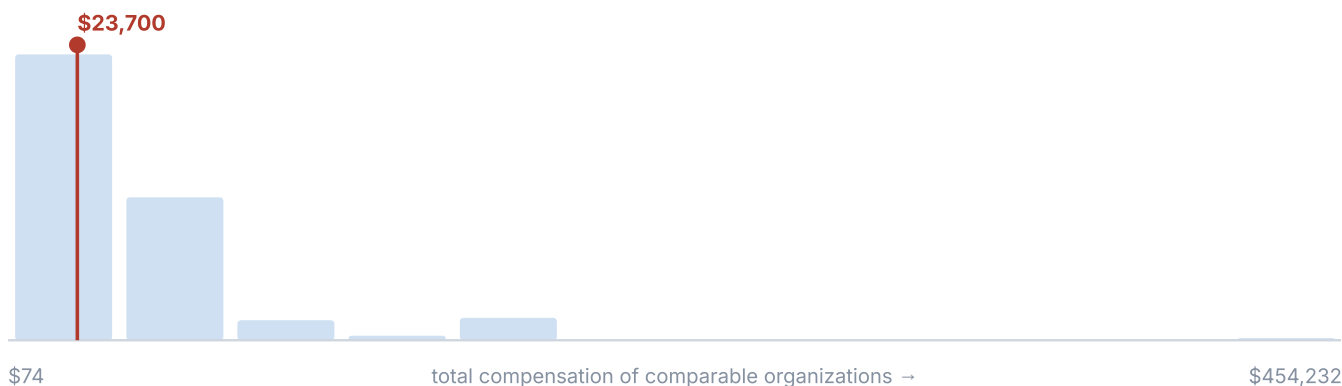
Benchmarked executive: Rupert F Boneham — reported title “PRESIDENT & SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$301,921 and \$675,943 — 0.67x to 1.50x the subject's \$450,629 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

214 organizations qualified on sector, size, and geography → **214** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,784	\$20,012	\$33,946	\$50,993	\$77,993	\$23,700
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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 IN 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
Sacred Heart Village li Inc	CO	\$450,091	President	\$13,716	\$12,472	2024
Episcopal Housing Of Birmingham Inc	AL	\$451,323	Executive Director	\$13,829	\$14,167	2024
Tg 304 Inc	TX	\$451,897	Executive Director	\$29,794	\$28,261	2024
Augusta Voa Elderly Housing Inc	VA	\$453,945	President	\$183,373	\$163,567	2025
Lucian Manor Affordable Housing Inc	CA	\$447,045	President/ceo	\$12,716	\$10,720	2023
Alverno Housing Corporation	WI	\$446,060	President (Thru June 2024)	\$8,312	\$8,232	2024
Villa At Meadow View Inc	MA	\$456,354	President	\$13,889	\$11,835	2024
United Church Residences Of Goshen	OH	\$444,189	Treasurer	\$34,230	\$35,395	2023
United Church Residences Of Burlington	OH	\$459,652	Treasurer	\$34,230	\$35,395	2023
Winter Grove Inc	CT	\$440,150	President/ceo	\$81	\$74	2023
Semiperm Housing Development	NY	\$439,815	President (Through 2/23/24)	\$16,551	\$14,182	2024
United Church Residences Of North Lewisburg Ohio Inc	OH	\$463,457	Treasurer	\$34,230	\$35,395	2023
Kukui Kauhale Inc	HI	\$437,763	Director	\$46,064	\$39,108	2024
Victoria Voa Elderly Housing Inc	VA	\$437,417	President	\$183,373	\$163,567	2025
Luther Court Inc	PA	\$437,000	Ceo And Chair	\$39,302	\$38,263	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Envision Communities Inc	MN	\$434,949	Chair	\$12,681	\$12,233	2023
Bristol Gardens Inc	PA	\$466,891	President/ T	\$46,154	\$44,934	2023
Great Falls Housing Corporation	NJ	\$468,644	Chair/president	\$11,741	\$10,234	2023
Change Happens Cdc	TX	\$468,693	Executive Director	\$125,000	\$122,072	2023
Villa San Pedro Hdc Inc	CA	\$432,245	President	\$69,198	\$56,661	2024
United Church Residence Of Athens	OH	\$431,054	Treasurer	\$50,772	\$50,993	2024
Marin Homes For Independent Living	CO	\$470,536	President	\$22,009	\$20,012	2024
National Church Residences Development	OH	\$472,912	President	\$46,401	\$46,603	2024
The Landing Apartments	MN	\$473,206	President & Executive Vp	\$22,614	\$21,189	2024
National Church Residences	OH	\$427,717	President	\$48,755	\$47,705	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 214 organizations. Compensation range \$74–\$454,232; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$450,629); for reference, expenses \$378,355 and assets \$484,565.

ROLE MATCH	Rupert F Boneham, reported title " <i>PRESIDENT & SECRETARY</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	171 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	33 rd
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	5 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 (Rupert F Boneham) 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 214 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,700 is reasonable (approximately the 33rd 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.