

South Windham Housing Corporation

Executive Director / CEO

EIN 202010603
 ME · NTEE L20
 FY ending 2023-12-31
 June 13, 2026

This analysis benchmarks the total compensation of **Rebecca Hatfield, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **291** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

Benchmarked executive: Rebecca Hatfield — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20).
BUDGET	Total revenue between \$195,372 and \$437,400 — 0.67x to 1.50x the subject's \$291,600 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

291 organizations qualified on sector, size, and geography → **291** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,919	\$17,880	\$35,839	\$58,166	\$80,767	\$45,000
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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 ME 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
Mckeesport Presbyterian Senior Housing	PA	\$291,570	Director And President	\$37,604	\$36,375	2024
Loretto O'brien Road Housing Development	NY	\$291,519	Chairperson	\$27,907	\$23,831	2025
Abundant Life Community Development	NJ	\$292,154	Director	\$18,000	\$16,050	2023
Church Street Housing Inc	CA	\$290,424	President	\$45,067	\$37,748	2024
Better Homes Inc	PA	\$290,196	Executive Di	\$69,418	\$69,133	2023
Mid-peninsula Colma Ridge Inc	CA	\$293,405	Cfo / Assistant Secretary	\$77,467	\$64,886	2024
Rejuvenated Life Inc	TX	\$295,537	Executive Dir.	\$39,000	\$37,842	2024
Choices Inc	KY	\$296,001	Exec. Dir /	\$72,000	\$75,034	2024
Sunshine Community Housing	FL	\$296,255	President	\$68,786	\$62,682	2024
Citizen Robotics Inc	MI	\$286,772	Ceo	\$64,615	\$64,693	2024
Parker Street Foundation	CA	\$286,001	Secretary Treasurer	\$4,488	\$3,759	2024
Ser Community Development Corporation	TX	\$285,957	Director (Ceo, Ser Jobs)	\$7,031	\$6,822	2024
Northwest Charities	UT	\$285,690	President & Ceo	\$36,100	\$35,839	2024
Association To Benefit Children Hdgc	NY	\$285,288	President/ceo	\$109,836	\$99,118	2023
Casa Esperanza Project	IL	\$284,474	Executive Director	\$75,934	\$72,413	2024
Cdla Inc	CA	\$298,739	President	\$43,669	\$37,658	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Deaf-reach Housing Inc	DC	\$299,051	Executive Director	\$84,137	\$73,734	2023
Snyder-union-northumberland Habitat	PA	\$299,819	Prior Dev. O	\$14,127	\$13,666	2024
South Hampton Roads Supportive	MN	\$283,227	President Tr	\$65,715	\$64,847	2023
Asi Southern Nevada Inc	MN	\$283,090	President/tr	\$65,715	\$64,847	2023
Alt Affordable Housing Services Inc -	TX	\$282,598	Executive Director	\$18,000	\$17,466	2024
Southwest Philadelphia Presbytery	PA	\$282,406	Chief Executive Officer	\$292,739	\$283,173	2024
Piedmont Senior Housing Corporation	SC	\$282,120	Exec Director	\$5,140	\$5,202	2024
91 Carlton Avenue Housing Development	NY	\$281,966	Ceo	\$59,698	\$52,327	2024
Pinellas Property Management Compan	FL	\$301,359	Secretary	\$51,613	\$48,421	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 291 organizations. Compensation range \$148–\$339,310; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$291,600); for reference, expenses \$357,992 and assets \$2,349,989.

ROLE MATCH	Rebecca Hatfield, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	187 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	62 nd
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	73 rd

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 (Rebecca Hatfield) 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 13, 2026, comparing compensation against 291 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 62nd 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 13, 2026.