

This analysis benchmarks the total compensation of **Kathleen Mccann, Executive Director / CEO** (\$83,321) against **every comparable organization** that fit the selection criteria — **301** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

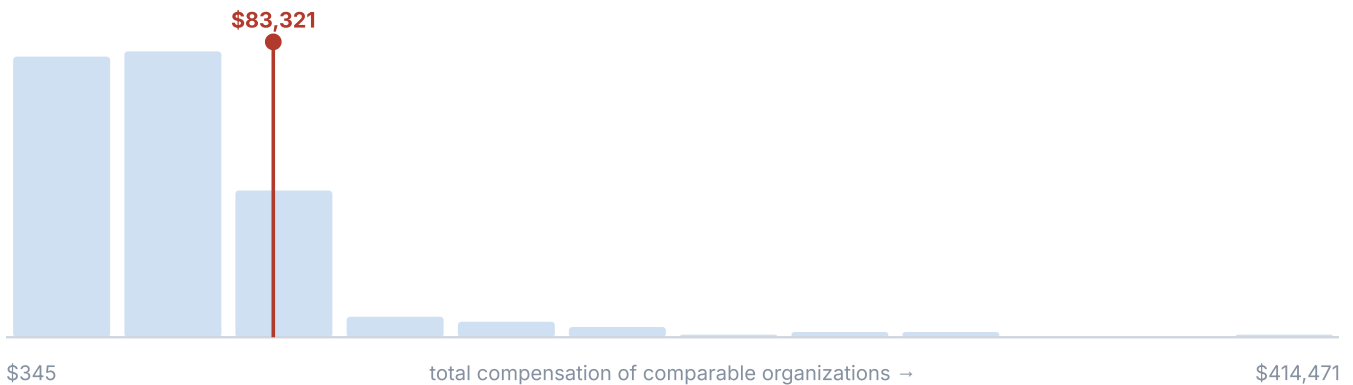
Benchmarked executive: Kathleen Mccann — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22Z).
BUDGET	Total revenue between \$311,648 and \$697,720 — 0.67x to 1.50x the subject's \$465,147 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

301 organizations qualified on sector, size, and geography → **301** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,721	\$25,783	\$45,851	\$72,304	\$85,270	\$83,321
----------	----------	----------	----------	----------	-----------------



● 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 NJ 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
Benet Place South	MN	\$464,119	President And Ceo	\$41,871	\$46,339	2024
St James Place Of Baton Rouge	LA	\$464,063	President /Ceo	\$17,164	\$21,168	2024
Montclair Shared Housing Association Inc	NJ	\$466,790	Ex Director	\$72,046	\$72,046	2024
Vision Personal Care Home Inc	GA	\$461,289	Director	\$101,000	\$113,743	2024
St Theresa Village Inc	CO	\$469,005	Director	\$34,463	\$38,105	2023
5199 Mission Street Senior Housing Inc	CA	\$460,301	Executive Dir.	\$13,111	\$13,054	2023
Peace Presbyterian Village	MI	\$460,195	Administrator	\$47,128	\$54,482	2024
Chesapeake Rhf Housing Inc	CA	\$470,101	President/ceo	\$68,128	\$65,889	2024
Mckendree Lambuth At Gallatin Inc	TN	\$459,465	President	\$46,401	\$56,242	2023
Plympton Elderly Housing Corporation	MA	\$472,124	Chief Executive Officer	\$43,568	\$43,850	2024
Leading Age Nebraska	NE	\$473,000	Ceo	\$124,635	\$150,141	2024
2life Realty Inc	MA	\$456,866	Ceo, President	\$13,523	\$14,012	2023
United Church Residences Of Greenwood	OH	\$456,733	Treasurer	\$50,772	\$60,230	2024
Greencastle Of Sterling Inc	IL	\$456,225	President & Ceo	\$50,615	\$55,733	2024
Nch'i Wana Housing	OR	\$455,559	Executive Director	\$60,310	\$64,582	2023
Parkwood Properties Ltd	WI	\$475,383	President/ceo	\$138,859	\$167,223	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Saint Elizabeth Terrace Warwick	RI	\$454,615	President & Ceo	\$27,641	\$29,685	2024
National Church Residences	OH	\$476,123	President	\$48,755	\$56,346	2025
Sandstone Housing Corporation	NY	\$477,374	Executive Director	\$69,056	\$68,089	2025
National Steelworkers Oldtimers	FL	\$451,562	Vice Preside	\$75,384	\$77,273	2025
The Residences At Neponset Field Inc	MA	\$451,548	Chief Executive Officer	\$42,255	\$43,784	2023
Adam & Bruce Housing Corporation	CA	\$479,014	President/ceo	\$76,739	\$72,304	2025
Senior Affordable Housing Corp No 1	CA	\$479,251	Chief Executive Officer	\$40,383	\$39,056	2024
Booth Manor Inc	NE	\$450,725	President	\$9,613	\$11,580	2024
Caap Housing Inc	IN	\$480,130	Officer	\$146,486	\$173,019	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 301 organizations. Compensation range \$345–\$414,471; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$465,147); for reference, expenses \$523,591 and assets \$1,663,066.

ROLE MATCH Kathleen Mccann, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	240 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	89 th
Total compensation (D + F), as reported (no adjustments)	91 st
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	15 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 (Kathleen Mccann) 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 301 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,321 is reasonable (approximately the 89th 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.