

# Acre Triangle Community Development

Executive Director / CEO

EIN 222527669  
 MA · NTEE L200  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Yun Ju Choi, Executive Director / CEO** (\$8,915) against **every comparable organization** that fit the selection criteria — **306** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

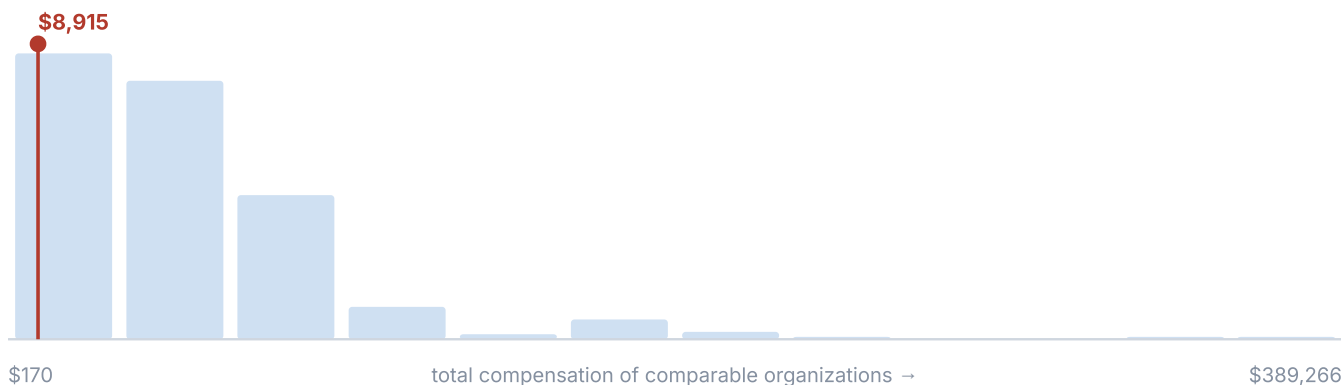
**Benchmarked executive:** Yun Ju Choi — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

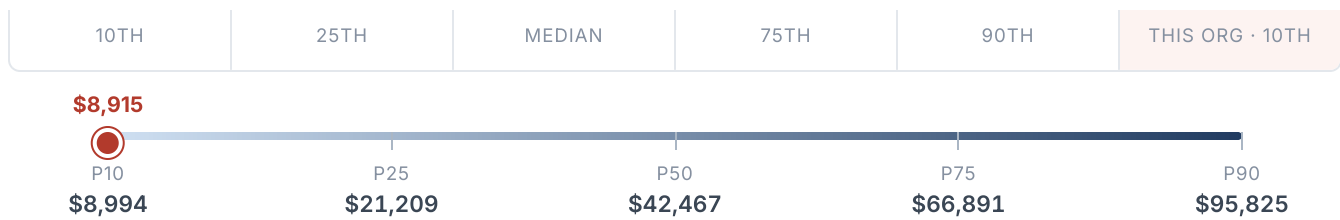
SECTOR	Organizations sharing the subject's NTEE classification (L200).
BUDGET	Total revenue between \$229,506 and \$513,820 — 0.67x to 1.50x the subject's \$342,547 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

**306** organizations qualified on sector, size, and geography → **306** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,994	\$21,209	\$42,467	\$66,891	\$95,825	\$8,915
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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 MA 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="#">United Church Residences Of Ellicott</a>	OH	\$343,916	Treasurer	\$34,230	<b>\$41,537</b>	2023
<a href="#">Brookside Senior Housing Development</a>	NY	\$341,111	Executive Director (To Dec 2023)	\$11,334	<b>\$11,734</b>	2023
<a href="#">The Disability Foundation Inc</a>	OH	\$340,853	Executive Dir.	\$140	<b>\$170</b>	2023
<a href="#">Seventeenth Street Housing Development</a>	NY	\$344,346	President & Ceo (Thru 4/23)	\$56,332	<b>\$58,319</b>	2023
<a href="#">United Church Residences Of Ashland</a>	OH	\$344,360	Treasurer	\$50,772	<b>\$59,842</b>	2024
<a href="#">Mid-peninsula Scotts Valley Inc</a>	CA	\$340,716	Cfo / Assistant Secretary	\$77,467	<b>\$74,440</b>	2024
<a href="#">Don Pedro Development Corporation</a>	NJ	\$345,000	President/ceo	\$10,348	<b>\$10,586</b>	2023
<a href="#">St Mark's Terrace Dundee</a>	NY	\$345,142	Administrator	\$60,607	<b>\$60,945</b>	2024
<a href="#">Affordable Housing Solutions</a>	GA	\$345,227	President	\$161,840	<b>\$181,087</b>	2024
<a href="#">Breaking Ground Iii Hdgc</a>	NY	\$337,680	President & Ceo	\$14,471	<b>\$14,552</b>	2024
<a href="#">Hrh Neighborhood Hdgc Inc</a>	NY	\$347,636	President &	\$20,444	<b>\$20,558</b>	2024
<a href="#">National Housing Corporation</a>	CA	\$337,202	Executive Di	\$157,144	<b>\$155,464</b>	2023
<a href="#">United Church Residences Of Oxford</a>	OH	\$347,987	Treasurer	\$50,772	<b>\$59,842</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Woodys Home For Veterans</a>	LA	\$336,376	Executive Dir.	\$26,049	<b>\$31,920</b>	2024
<a href="#">287 Housing Development Fund Corporation</a>	NY	\$335,560	President (Through 2/23/24)	\$16,551	<b>\$16,643</b>	2024
<a href="#">Senior Citizens Overlook Inc</a>	NY	\$350,254	Manager	\$54,534	<b>\$54,838</b>	2024
<a href="#">New Development Corporation</a>	MI	\$334,395	Executive Director	\$81,471	<b>\$96,343</b>	2023
<a href="#">Habitat For Humanity International</a>	MT	\$333,351	Executive Director	\$55,650	<b>\$66,755</b>	2024
<a href="#">Westerner Mutual Housing Association</a>	CA	\$351,828	Ceo - Thru 9/24	\$27,359	<b>\$26,290</b>	2024
<a href="#">Community Housing Trust Of Sarasota</a>	FL	\$333,180	Executive Di	\$16,750	<b>\$17,511</b>	2024
<a href="#">Ivy Hill Development Corporation</a>	CA	\$351,998	Chief Executive Officer	\$16,785	<b>\$16,129</b>	2024
<a href="#">Start Easy Eagle Development</a>	NJ	\$333,018	Ceo	\$11,980	<b>\$11,903</b>	2024
<a href="#">Parkway Commons Housing Development</a>	NY	\$332,966	Ceo	\$62,774	<b>\$63,124</b>	2024
<a href="#">Evergreen Village Inc</a>	TX	\$352,685	Secretary/treasurer	\$17,946	<b>\$19,462</b>	2025
<a href="#">35 Hansborough Affordable Housing Inc</a>	MA	\$353,267	President (As Of 1/2024)	\$19,566	<b>\$19,566</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	306 organizations. Compensation range \$170–\$389,266; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$342,547); for reference, expenses \$293,610 and assets \$2,097,629.
ROLE MATCH	Yun Ju Choi, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	184 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	10 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	38 <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 (Yun Ju Choi) 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 306 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$8,915 is reasonable (approximately the 10<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.