

Grace View Manor Housing Development

Executive Director / CEO

EIN **222804848**
 NY · NTEE L20Z
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Matthew D Rule, Executive Director / CEO** (\$46,401) against **every comparable organization** that fit the selection criteria — **49** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

Benchmarked executive: Matthew D Rule — 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 (L20Z).

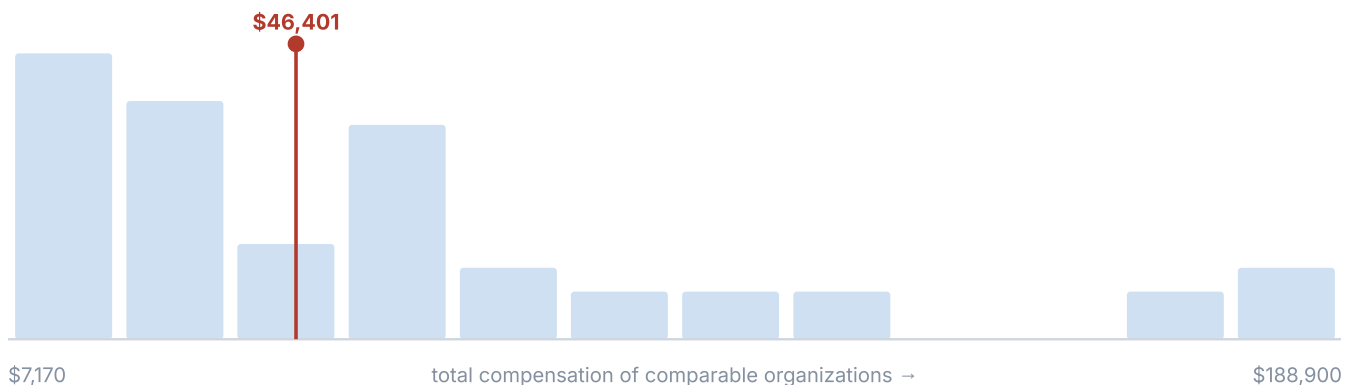
BUDGET Total revenue between \$331,544 and \$742,263 — 0.67x to 1.50x the subject's \$494,842 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L20) + NY + budget 0.67–1.5x revenue.

49 organizations qualified on sector, size, and geography

→ **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,056	\$23,006	\$50,310	\$74,919	\$130,095	\$46,401
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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 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
Lower East Side Coalition Housing	NY	\$493,039	Secretary	\$125,696	\$122,090	2024
63 Thompson Street Housing Development	NY	\$492,372	President/ceo	\$162,116	\$162,116	2023
Nycha li Housing Development Fund	NY	\$500,567	President & Ceo	\$96,272	\$93,510	2024
Chautauqua Community Residence Inc	NY	\$480,741	Ceo	\$54,422	\$52,861	2024
Geel East 182nd Street Corporation	NY	\$479,570	Executive Director	\$28,625	\$28,625	2023
Icl Myrtle Avenue Housing	NY	\$475,258	Chair Person	\$25,107	\$25,107	2023
Brookset Housing Development Fund	NY	\$472,312	President (Through 2/23/24)	\$16,551	\$16,076	2024
Dekalb Throop Housing Development Fund Co Inc	NY	\$466,697	Executive Director	\$84,000	\$81,590	2024
Churchpeople Housing Management	NY	\$525,090	President	\$8,518	\$8,274	2024
Taylor Brown Housing Development Fund	NY	\$525,494	President & Ceo	\$43,392	\$42,147	2024
Wilson Commencement Park Housing	NY	\$552,319	Executive Director	\$30,990	\$30,101	2024
Lbsh Housing Corporation	NY	\$553,301	Executive Director	\$77,132	\$74,919	2024
1347 Morris Avenue Corporation	NY	\$429,170	Ceo	\$18,651	\$18,651	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Acmh Convent Avenue Residence	NY	\$564,154	Executive Vp & Ceo	\$114,621	\$114,621	2023
1675 Westchester Avenue Housing	NY	\$423,426	President/ceo	\$172,076	\$172,076	2023
139-141 Avenue D Housing Development Fund	NY	\$571,632	Vice President	\$61,207	\$61,207	2023
Housing Works East New York Housing	NY	\$417,473	Secretary	\$27,348	\$27,348	2023
Long Island Family & Elder Care Inc	NY	\$414,767	Associated Executive Director	\$52,400	\$50,897	2024
55 Whipple St Housing Development Fund	NY	\$580,315	Executive Director	\$17,573	\$17,573	2023
Nassausuffolk Partnership Housing	NY	\$394,170	Exec. Vp/coo	\$66,592	\$64,681	2024
Niagara Area Habitat For Humanity Inc	NY	\$596,539	Executive Dir.	\$63,993	\$62,157	2024
Empire Housing And Development Corp	NY	\$601,366	Co-executive Director	\$111,815	\$108,607	2024
Islandview Housing Development Fund	NY	\$388,257	Cfo	\$23,006	\$23,006	2023
573 Warren Street Housing	NY	\$385,815	Secretary	\$13,130	\$12,753	2024
Crown Heights Residence For Adults	NY	\$603,931	Executive Di	\$7,170	\$7,170	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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.

■ Sample, role match & sensitivity

PEER COUNT	49 organizations. Compensation range \$7,170–\$188,900; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$494,842); for reference, expenses \$419,088 and assets \$1,326,279.
ROLE MATCH	Matthew D Rule, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	38 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	49 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	78 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 (Matthew D Rule) 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 49 similarly situated organizations (Same NTEE sector (L20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,401 is reasonable (approximately the 49th 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.