

# North Suffolk Group Homes Inc

Executive Director / CEO

EIN **223204728**  
 MA · NTEE L20Z  
 FY ending 2025-06-30  
**June 9, 2026**

This analysis benchmarks the total compensation of **Judith Lemoine, Executive Director / CEO** (\$23,870) against **every comparable organization** that fit the selection criteria — **296** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27<sup>th</sup>** percentile of comparable organizations within the typical range

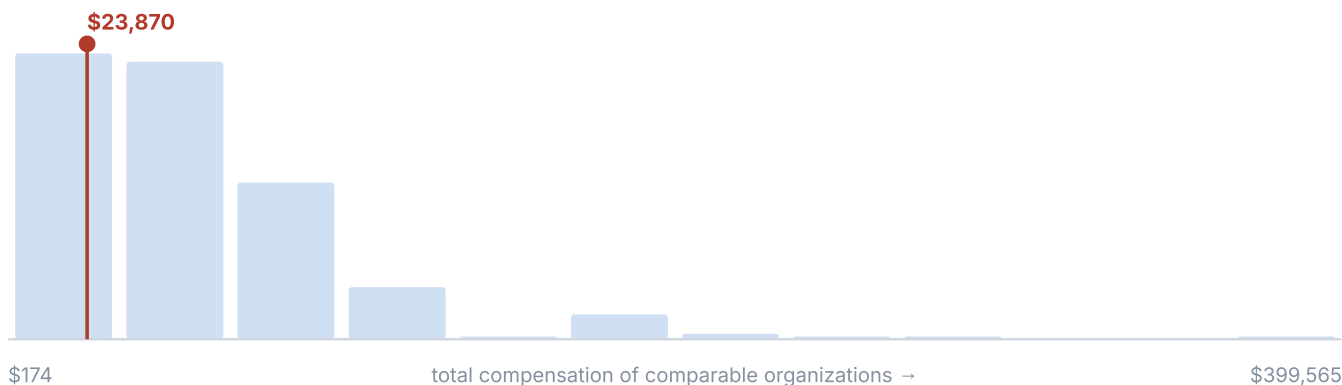
**Benchmarked executive:** Judith Lemoine — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20Z).
BUDGET	Total revenue between \$284,981 and \$638,017 — 0.67x to 1.50x the subject's \$425,345 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

**296** organizations qualified on sector, size, and geography → **296** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,320	\$22,426	\$48,144	\$71,252	\$109,108	\$23,870
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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="#">Telos Inc</a>	WI	\$424,958	Executive Director	\$7,938	<b>\$9,470</b>	2024
<a href="#">Familyforward</a>	IL	\$424,621	Executive Dir.	\$54,359	<b>\$59,471</b>	2025
<a href="#">Restore Neighborhoods La Inc</a>	CA	\$424,610	Executive Director	\$189,200	<b>\$192,129</b>	2023
<a href="#">Homestart Inc</a>	OH	\$424,017	Assistant Treasurer	\$40,146	<b>\$48,570</b>	2024
<a href="#">St John's Commons Inc</a>	MD	\$427,070	Executive Director	\$34,485	<b>\$35,878</b>	2025
<a href="#">1675 Westchester Avenue Housing</a>	NY	\$423,426	President/ceo	\$172,076	<b>\$182,860</b>	2023
<a href="#">Will Woods V</a>	LA	\$427,876	President	\$15,244	<b>\$19,173</b>	2024
<a href="#">Oakhill Associates Inc</a>	OR	\$428,323	President	\$21,359	<b>\$23,327</b>	2023
<a href="#">United Church Residences Of Memphis</a>	OH	\$422,130	Treasurer	\$34,230	<b>\$42,635</b>	2023
<a href="#">United Church Residences Of Marion Ohio Inc</a>	OH	\$428,927	Treasurer	\$34,230	<b>\$42,635</b>	2023
<a href="#">1347 Morris Avenue Corporation</a>	NY	\$429,170	Ceo	\$18,651	<b>\$19,820</b>	2023
<a href="#">Chattanooga Community Housing</a>	TN	\$420,375	President, Executive Direc	\$109,627	<b>\$131,627</b>	2024
<a href="#">Hdp Mason Housing Corporation</a>	CA	\$430,446	President & Ceo	\$9,264	<b>\$9,137</b>	2024
<a href="#">Appalachia Habitat For Humanity Inc</a>	TN	\$430,684	Executive Director	\$56,058	<b>\$69,296</b>	2023
<a href="#">Kalamazoo Collective Housing</a>	MI	\$418,734	Executive Director	\$40,648	<b>\$47,924</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">California Community Builders Inc</a>	CA	\$417,818	Ceo	\$116,007	<b>\$114,423</b>	2024
<a href="#">Asi Woodlands Senior Housing Inc</a>	MN	\$432,875	President/tr	\$68,006	<b>\$74,779</b>	2025
<a href="#">Cooperative Services Inc</a>	MI	\$433,046	Assistant Secretary	\$69,471	<b>\$79,796</b>	2025
<a href="#">Housing Works East New York Housing</a>	NY	\$417,473	Secretary	\$27,348	<b>\$29,062</b>	2023
<a href="#">Wind Terrace Inc</a>	TX	\$415,985	Secretary/treasurer	\$43,875	<b>\$51,613</b>	2023
<a href="#">Lexington Home Ownership Comm li</a>	KY	\$415,276	President	\$70,585	<b>\$89,182</b>	2023
<a href="#">Housing Whitefish Inc</a>	MT	\$415,176	Executive Di	\$75,277	<b>\$90,299</b>	2025
<a href="#">Franklin-williamson Properties Inc</a>	IL	\$435,784	Chair	\$19,355	<b>\$21,175</b>	2025
<a href="#">Long Island Family &amp; Elder Care Inc</a>	NY	\$414,767	Associated Executive Director	\$52,400	<b>\$54,086</b>	2024
<a href="#">New Bern Older Adult Housing</a>	NC	\$412,869	President/ceo	\$48,900	<b>\$57,715</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 2025 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** 296 organizations. Compensation range \$174–\$399,565; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$425,345); for reference, expenses \$414,976 and assets \$2,300,366.

<b>ROLE MATCH</b>	Judith Lemoine, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	175 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	28 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	68 <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 (Judith Lemoine) 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 296 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,870 is reasonable (approximately the 27<sup>th</sup> 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.