

Heritage Senior Center Inc

Executive Director / CEO

EIN 232194264

PA · NTEE P81Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Emma Crossley, Executive Director / CEO** (\$41,283) against **every comparable organization** that fit the selection criteria — **144** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

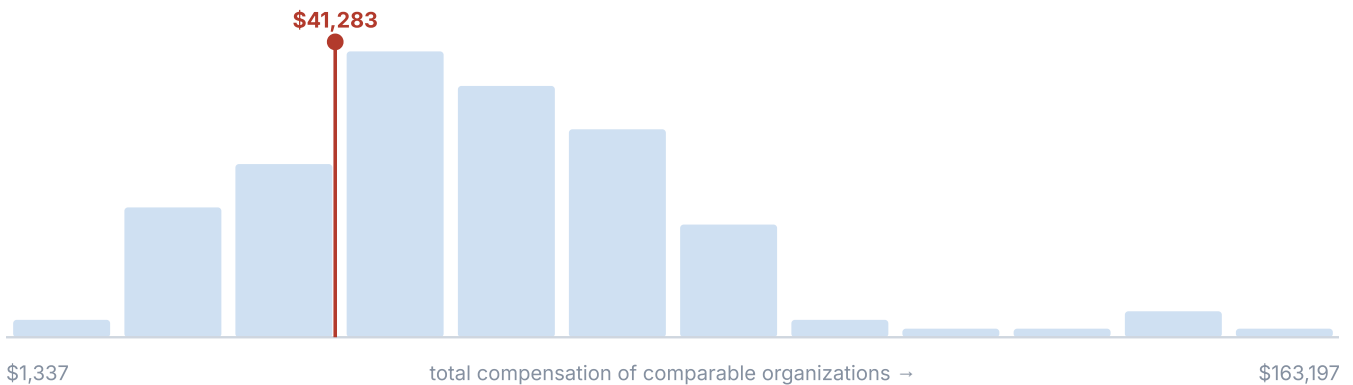
Benchmarked executive: Emma Crossley — reported title “EXECUTIVE DIRECTOR (UNTIL 12/23)”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P81Z).
BUDGET	Total revenue between \$293,551 and \$657,204 — 0.67x to 1.50x the subject's \$438,136 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

144 organizations qualified on sector, size, and geography → **144** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$26,863	\$41,384	\$55,906	\$73,962	\$89,785	\$41,283
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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 PA 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
La Jolla Community Center	CA	\$440,851	Executive Dir.	\$85,000	\$73,601	2024
Kingman County Council On Aging Inc	KS	\$434,565	Executive Director	\$47,275	\$51,215	2024
Southside Senior & Community Center	WA	\$432,496	Executive Di	\$27,500	\$24,689	2024
Dalhart Senior Citizens Association	TX	\$427,857	Secretary, Executive Direc	\$32,000	\$33,047	2023
Drive A Senior Austin Texas	TX	\$426,687	Executive Director	\$59,867	\$61,825	2023
Senior Center Of Elk Grove Inc	CA	\$450,167	Executive Dir.	\$57,011	\$49,366	2024
Maumee Seniors Inc	OH	\$452,262	Exc. Director	\$64,836	\$68,862	2024
Clinton Community Christian Corp	MS	\$421,902	Executive Di	\$48,139	\$53,763	2024
Senior Citizens Inc	SD	\$420,768	Center Exec	\$55,618	\$61,552	2024
Colleton County Council On Aging	SC	\$419,760	Executive Di	\$60,705	\$65,381	2023
Golden Age Council Inc	CO	\$456,624	Executive Director	\$17,275	\$17,101	2023
Franklin County Senior Citizens	AR	\$456,639	Executive Director	\$33,636	\$37,913	2024
Hub City Senior Citizens Inc	IL	\$417,867	Executive Di	\$53,560	\$52,802	2024
Siouxland Senior Center	IA	\$417,583	Executive Director	\$70,000	\$76,858	2024
East Carroll Council On Aging	LA	\$416,210	Executive Direc	\$65,600	\$72,435	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cowley County Council On Aging Inc	KS	\$460,126	Previous Executive Director	\$60,442	\$67,413	2023
Dillon County Council On Aging	SC	\$414,482	Executive Director	\$45,980	\$46,862	2025
Madison County Elderly Services Inc	IA	\$464,189	Executive Director	\$66,893	\$71,554	2025
Inter-church Council Of Greater	MA	\$464,599	Director	\$87,721	\$79,046	2024
High Country Senior Citizens Inc	WY	\$410,921	Executive Di	\$36,880	\$38,580	2025
Murphys Senior Center	CA	\$467,574	Schetzline	\$35,631	\$30,853	2024
Aging Forward	MO	\$407,283	Executive Di	\$89,060	\$94,590	2024
Covenant Place Foundation	MO	\$470,877	President And Ceo	\$17,274	\$18,347	2024
Project Concern Inc	KS	\$472,106	Executive Director	\$52,949	\$57,361	2024
Holmes County Council On Aging Inc	OH	\$402,802	Business Manager	\$60,189	\$65,815	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 **144** organizations. Compensation range \$1,337–\$163,197; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$438,136); for reference, expenses \$233,751 and assets \$1,652,263. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Emma Crossley, reported title " <i>EXECUTIVE DIRECTOR (UNTIL 12/23)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	25 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	22 nd

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 (Emma Crossley) 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 144 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,283 is reasonable (approximately the 25th 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.