

Northern Area Homes Inc

Executive Director / CEO

EIN 237367482
 PA · NTEE L20Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Kihm Carlson, Executive Director / CEO** (\$12,300) against **every comparable organization** that fit the selection criteria — **205** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Kihm Carlson — reported title “MAINTENANCE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20Z).
BUDGET	Total revenue between \$82,874 and \$185,541 — 0.67x to 1.50x the subject's \$123,694 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

205 organizations qualified on sector, size, and geography → **205** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,797	\$16,659	\$31,439	\$54,380	\$75,188	\$12,300
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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
Ken-crest Housing Pa 2010 Inc	PA	\$123,922	Ceo	\$29,531	\$29,531	2024
Demarest Farm 2 Inc	NJ	\$124,657	President & Ceo	\$25,881	\$23,172	2024
Phipps Affordable Housing Support Corp	NY	\$122,719	President/ceo	\$180,441	\$163,504	2024
Keystone Place Housing Corporation	MO	\$124,886	Executive Director	\$9,171	\$9,740	2024
Asi - Watertown Inc	MN	\$122,487	President/tr	\$68,006	\$65,647	2025
Lss Housing Woodside Inc	WI	\$124,913	President	\$40,683	\$42,606	2024
New Century Center	CA	\$122,407	Ceo	\$23,461	\$20,315	2024
Mental Health Center Of Champaign	IL	\$121,789	Director	\$42,513	\$41,911	2024
Lss Housing Prairieview Inc	WI	\$126,479	President	\$40,683	\$42,606	2024
Potomac River Homes Inc	MD	\$126,731	President	\$20,272	\$19,567	2023
Monhegan Island Sustainable	ME	\$120,599	Treasurer	\$2,200	\$2,209	2024
Asi Rochester Inc	MN	\$120,032	President/tr	\$65,715	\$65,114	2024
Oxford Trace Apartments Inc	TX	\$127,450	President/ce	\$18,400	\$18,457	2024
Bethesda Spruce Street Development	PA	\$119,748	Ceo	\$11,765	\$11,765	2024
Lss Housing Woodview Inc	WI	\$119,194	President	\$40,683	\$42,606	2024
Pahc Sheridan Apartments Inc	CA	\$128,828	President & Ceo	\$65,172	\$56,432	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Housing Opportunities Corporation	PA	\$128,887	Executive Director	\$8,219	\$8,219	2024
Worthington Christian Village	OH	\$128,925	Ceo / Exec Dir	\$3,360	\$3,674	2023
Mercy Properties Washington	CO	\$129,164	President/director	\$43,633	\$41,955	2024
Southeastern Development Opportunit	MS	\$129,213	Exec Dir	\$61,072	\$68,208	2024
West Bergen Specialized Housing Inc	NJ	\$118,059	Executive Director, West B	\$9,993	\$8,947	2024
Inland Equity Community Land Trust	CA	\$129,385	Executive Director	\$36,143	\$31,296	2024
Comunidad Corporation	TX	\$129,675	Exec Dir/pres	\$108,900	\$109,236	2024
Spf-ster-iv	IL	\$129,997	President/ceo	\$30,975	\$31,439	2023
2life Opus Inc	MA	\$117,303	President	\$36,606	\$32,986	2024

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 205 organizations. Compensation range \$793–\$295,363; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$123,694); for reference, expenses \$190,147 and assets \$70,383. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Kihm Carlson, reported title "MAINTENANCE", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	153 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	20 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	5 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 (Kihm Carlson) 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 205 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,300 is reasonable (approximately the 20th 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.