

Penn-liberty Holding Company

Executive Director / CEO

EIN 251364679

PA · NTEE T22Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Christopher Decardyenter 4123, Executive Director / CEO** (\$220,083) against **every comparable organization** that fit the selection criteria — **110** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations **above the 90th percentile — board review recommended**

Benchmarked executive: Christopher Decardyenter 4123 — reported title "PRESIDENT/DIRECTOR", 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 (T22Z).
BUDGET	Total revenue between \$27,141 and \$60,765 — 0.67× to 1.50× the subject's \$40,510 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue.

110 organizations qualified on sector, size, and geography → **110** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,604 10TH	\$9,642 25TH	\$23,735 MEDIAN	\$42,794 75TH	\$80,273 90TH	\$220,083 THIS ORG · 95TH
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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
Hudson Headwaters Health Foundation Inc	NY	\$40,105	Ceo Of Hhhn & Ex Officio	\$86,967	\$76,543	2024
University Of Northern Iowa Research	IA	\$40,068	President	\$49,744	\$54,618	2023
Borror Family Foundation	OH	\$41,018	Asst Secretary	\$105,945	\$112,523	2023
Carson Tahoe Hospital Medical Staff Fund Inc	NV	\$39,892	President	\$16,000	\$15,621	2024
Tekamah Community Foundation	NE	\$41,138	Sec-tres	\$1,800	\$1,941	2023
Louis And Frances Swinken Supporting	KS	\$41,221	Cfo	\$18,771	\$19,751	2024
Boston Charitable Trust Fund	MA	\$39,359	Cfo, Collector-treasurer	\$27,099	\$23,719	2024
Hughes Memorial Trust	IA	\$39,308	President	\$9,028	\$9,913	2023
North Hudson Community Action Foundation Inc	NJ	\$39,288	Director	\$3,399	\$2,879	2025
Perlman Family Foundation Inc	NJ	\$41,826	Secretary And Treasurer	\$11,500	\$10,296	2023
Dentaquest Care Group Inc	MA	\$39,146	President/director [7/20/2024 - 12/31/2024]	\$62,202	\$54,442	2024
Btcf Resources Inc	MA	\$39,006	Interim President/ceo, Eff. 9/2024	\$38,088	\$33,337	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Foundation Property Inc	PA	\$38,813	President/ceo	\$23,750	\$23,750	2023
Strattec Foundation Inc	WI	\$42,304	Secretary (End 8/24)	\$61,114	\$62,166	2024
Nathalie & Theodore Jones Charitable	MA	\$42,445	Trustee	\$9,197	\$8,050	2024
Shaevsky Family Foundation	MI	\$38,406	Treasurer	\$26,189	\$26,329	2024
Fischmann Berman Family Foundation	PA	\$42,737	Secretary/treasurer	\$10,675	\$10,369	2024
Local 2222 Ibew Benevolent Fund Tr	MA	\$38,181	President Trustee/ Retired 12/2023- Deceased	\$8,510	\$7,668	2023
Nathalie & Theodore Jones Charitable	MA	\$42,944	Trustee	\$8,363	\$7,536	2023
Max M And Marjorie S Fisher Support	MI	\$42,961	Assistant Secretary	\$26,189	\$26,329	2024
Gershenson Family Support Foundation	MI	\$37,876	Secretary/treasurer	\$26,189	\$26,329	2024
Carleton-willard Foundation Inc	MA	\$37,867	President & Ceo (As Of 4/24/23)	\$24,061	\$21,682	2023
Bruce J Anderson Foundation	MA	\$43,181	Treasurer & Trustee	\$65,842	\$59,331	2023
Passavant Memorial Homes Foundation	PA	\$37,833	Ceo & President	\$36,502	\$35,455	2024
Lezah Stenger Foundation	MO	\$43,227	Director	\$35,676	\$36,804	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 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 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	110 organizations. Compensation range \$514–\$270,826; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$40,510); for reference, expenses \$78,162 and assets \$3,713,403. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Christopher Decardyenter 4123, reported title " <i>PRESIDENT/DIRECTOR</i> ", 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	70 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	95 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	95 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 (Christopher Decardyenter 4123) 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 110 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$220,083 is reasonable (approximately the 95th 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.