

# Smiles For Seniors Foundation

Executive Director / CEO

EIN 260373602

CA · NTEE P75

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mary C Serianni, Executive Director / CEO** (\$26,049) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56<sup>th</sup>** percentile of comparable organizations within the typical range

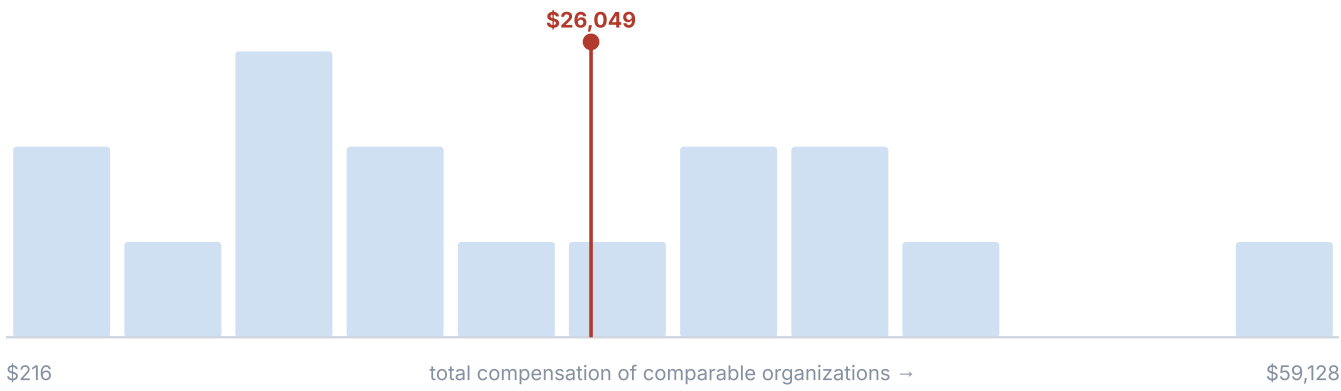
**Benchmarked executive:** Mary C Serianni — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P75).
BUDGET	Total revenue between \$82,615 and \$184,959 — 0.67x to 1.50x the subject's \$123,306 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P75), nationwide + budget 0.67–1.5x revenue.

**16** organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,396	\$13,577	\$19,420	\$34,425	\$40,274	\$26,049
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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 CA 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="#">South Mountain B'nai B'rith</a>	NJ	\$122,554	Chief Executive Officer	\$42,786	<b>\$44,240</b>	2024
<a href="#">Resource Center Apartments Inc</a>	OH	\$131,814	Secretary	\$12,777	<b>\$15,672</b>	2024
<a href="#">Alliance Community For Retirement Living Inc</a>	FL	\$131,883	Asst Tres/vp Of Finance/cfo	\$30,036	<b>\$33,642</b>	2023
<a href="#">The Congregational Home Foundation</a>	KS	\$133,844	Ceo	\$173	<b>\$216</b>	2024
<a href="#">Slovak American Charitable Association</a>	IL	\$135,660	Executive Director/secretary	\$30,000	<b>\$34,156</b>	2024
<a href="#">Home Share</a>	MN	\$140,990	Ceo	\$10,907	<b>\$12,481</b>	2024
<a href="#">Spf-iiidix</a>	IL	\$104,430	President/ceo	\$30,975	<b>\$36,308</b>	2023
<a href="#">Hibernian House Of New Mexico Inc</a>	NM	\$101,163	President	\$5,505	<b>\$7,060</b>	2023
<a href="#">The Kremer Home Inc</a>	OH	\$152,097	Executive Director(2nd)	\$12,216	<b>\$15,427</b>	2023
<a href="#">All Together Network Inc</a>	MD	\$157,615	President	\$1,600	<b>\$1,732</b>	2024
<a href="#">Bloomfield Hills</a>	CA	\$158,545	Board Member/ceo/cfo	\$25,600	<b>\$26,356</b>	2023
<a href="#">United Helpers Residence Inc</a>	NY	\$87,550	Chief Executive Officer	\$21,503	<b>\$23,167</b>	2023
<a href="#">Coshocton Community Housing Inc (Cch)</a>	OH	\$85,868	Ceo	\$11,120	<b>\$14,042</b>	2023
<a href="#">The Slovak Garden</a>	FL	\$169,495	President	\$12,815	<b>\$13,942</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Unity Aging Services Inc</a>	NY	\$174,480	Ceo	\$54,881	<b>\$59,128</b>	2023
<a href="#">Your Second Family</a>	OH	\$177,452	Caregiver	\$27,900	<b>\$35,232</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	16 organizations. Compensation range \$216–\$59,128; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$123,306); for reference, expenses \$128,014 and assets \$19,308.
ROLE MATCH	Mary C Serianni, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	56 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	63 <sup>rd</sup>
Reportable pay only (column D), adjusted	81 <sup>st</sup>
All sources (D + E + F), adjusted	25 <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

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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 (Mary C Serianni) 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 16 similarly situated organizations (Same NTEE sector (P75), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,049 is reasonable (approximately the 56<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.