

Tech Park Non-profit Holdings Inc

Executive Director / CEO

EIN 262294764

WV · NTEE S47

FY ending 2024-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Mr James L Estep, Executive Director / CEO** (\$40,358) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

Benchmarked executive: Mr James L Estep — reported title "PRESIDENT/CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (S47).

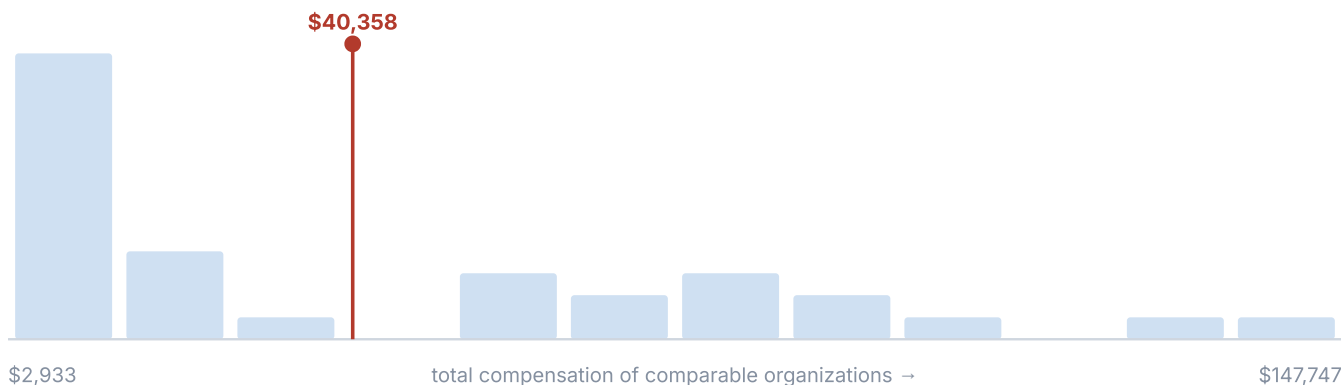
BUDGET Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

31 organizations qualified on sector, size, and geography

→ **31** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$6,509

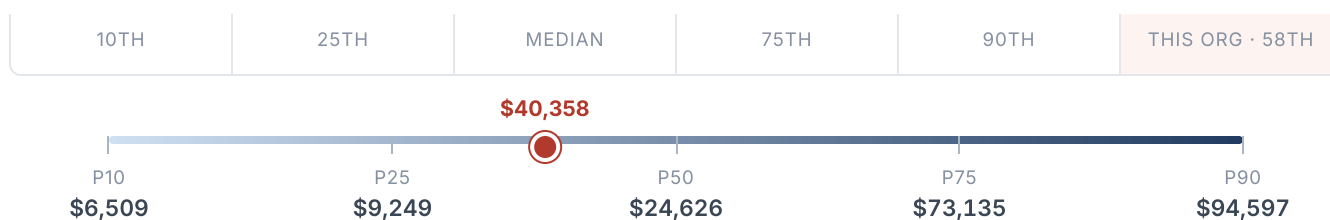
\$9,249

\$24,626

\$73,135

\$94,597

\$40,358



■ 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 WV 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
Dni 4 Inc	MA	\$0	Executive Director	\$9,597	\$7,965	2024
Transformation Holdings Inc	OK	\$0	Chairman	\$6,600	\$6,712	2024
Erf Real Estate Inc	TX	\$0	President	\$13,815	\$12,763	2024
Wlam Property Association	WA	\$0	Executive Di	\$10,016	\$8,282	2024
Erf Real Estate Group	TX	\$0	President	\$13,815	\$12,763	2024
20 First Street Properties	CO	\$0	Chief Executive Officer	\$16,532	\$14,641	2024
Mchc Holdings Inc	HI	\$0	Interim Ceo	\$12,355	\$10,216	2024
Gcm Facilities Corporation	FL	\$0	Chief Executive Officer	\$12,908	\$11,199	2024
Ibew Local Union 15 Building Corporation	IL	\$0	Pres/bus Mgr/fin Sec	\$7,169	\$6,509	2024
Resource Center Title Holding	TX	\$0	President	\$114,613	\$105,887	2024
Wasie Properties Inc	MN	\$0	President/ceo	\$161,897	\$147,747	2024
Cifc Ysf Holding Corp	CT	\$0	President & Ceo	\$3,387	\$2,933	2024
Seiu Local 1991 Holding Corporation	FL	\$0	Executive Di	\$76,563	\$66,429	2024
Day Nursery Building Corp	CO	\$0	Ceo	\$27,807	\$24,626	2024
Msm Realty Inc	MA	\$0	President	\$109,643	\$88,652	2025
Msc Realty Inc	RI	\$0	President	\$109,643	\$94,597	2025
Citizens Advice Bureau Property	NY	\$0	Chief Executive Director	\$68,192	\$58,592	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hope Shines Bright Holding Company	NV	\$0	Ceo	\$5,375	\$5,123	2023
Local 18a Realty Corp	NY	\$0	Business Manager	\$152,617	\$131,132	2023
Xuprop Co-norwood	OH	\$0	President (Start 09/22)	\$53,071	\$53,449	2023
Saint Clare Homes Property li Inc	NJ	\$0	Ceo/president	\$27,757	\$23,565	2023
St Mary's Dominican Property Holding Co	LA	\$0	President	\$17,281	\$18,093	2023
551 Main Street Holding Corporation	MA	\$0	President	\$30,149	\$25,761	2023
lmh Realty Inc	IN	\$0	Grand Secretary	\$33,086	\$33,176	2023
Cfh Blondell Housing	NY	\$0	President And Ceo	\$8,794	\$7,556	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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	31 organizations. Compensation range \$2,933–\$147,747; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$73,278 and assets \$7,554,261. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mr James L Estep, reported title <i>"PRESIDENT/CEO"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 31 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	58 th
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	65 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 (Mr James L Estep) 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 31 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,358 is reasonable (approximately the 58th 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.