

Park Side 104 Housing Development Fund

Executive Director / CEO

EIN 272844696

NY · NTEE S11

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Robin P Baez, Executive Director / CEO** (\$4,935) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Robin P Baez — reported title “Vice President”, 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 (S11).

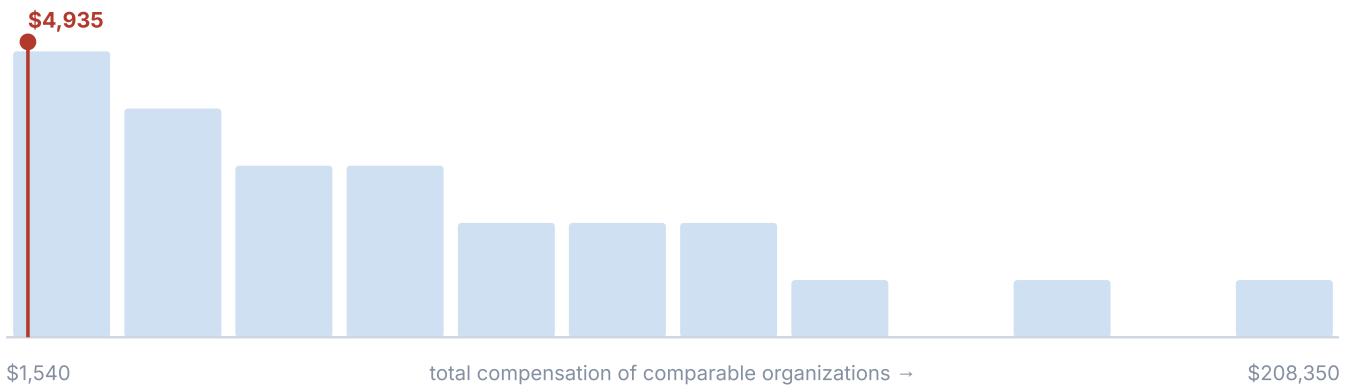
BUDGET Total revenue between \$303,590 and \$679,680 — 0.67x to 1.50x the subject's \$453,120 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S11), nationwide + budget 0.67–1.5x revenue.

24 organizations qualified on sector, size, and geography

→ **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,117

\$27,173

\$50,374

\$92,389

\$124,710

\$4,935



■ 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 NY 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
Gp Lens Institute	NE	\$454,646	President	\$50,000	\$62,892	2023
Chamber Of Commerce For Greater	PA	\$455,601	Treasurer, Ccgprf & Co, C	\$141,346	\$160,115	2024
Towerside Innovation District	MN	\$457,064	Executive Director	\$83,000	\$93,161	2024
Sports Event Development Fund	OH	\$460,447	President	\$168,206	\$208,350	2023
Cdfi Friendly Bloomington Inc	IN	\$473,448	Executive Director	\$106,154	\$127,163	2024
The College For Behavioral Health Leadership	AZ	\$431,829	Executive Director	\$108,917	\$118,987	2024
Franklin Hill Revitalization Corporation	MA	\$484,000	President Until 8/4/2023	\$27,754	\$28,330	2024
Alexandria Small Business Development	VA	\$418,773	President	\$37,953	\$42,856	2023
Fund For The Center For Community Change	DC	\$488,664	President	\$39,184	\$39,059	2024
Lynx Foundation	CA	\$413,007	President & Ceo	\$60,449	\$61,044	2023
Partnership Grand Strand	SC	\$411,342	Director	\$98,673	\$113,919	2025
Greater Wilkes-barre Growth Partnership	PA	\$385,463	President/ceo	\$11,279	\$12,776	2024
Schuyler County Human Services	NY	\$378,917	President	\$1,500	\$1,540	2024
Kansas City Regional Destination Develop	MO	\$369,744	President And Ceo	\$5,086	\$6,120	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
One Arroyo Foundation	CA	\$549,119	Executive Director (Former)	\$83,718	\$80,001	2025
Charlestown Benevolent Care	MD	\$355,905	President	\$22,889	\$24,308	2024
National Association Of Elementary	VA	\$353,924	President	\$51,268	\$57,891	2023
World Tang Soo Do Foundation	NC	\$351,447	Coo/chief Of Staff	\$4,150	\$4,871	2024
Highland Community Associationinc	MD	\$341,244	Executive Di	\$71,470	\$75,900	2024
The Blake Annex	NY	\$579,653	Ceo	\$36,550	\$38,625	2023
Ujf Holdings Corp	CA	\$325,986	Ceo (Current)	\$18,548	\$18,731	2023
Karl Perl Charitable Trust	IL	\$314,900	Trustee	\$80,133	\$92,132	2023
Roebuck Ymca Collaborative Qalibc Inc	AL	\$308,925	President	\$27,602	\$33,872	2024
Ohio Chamber Of Commerce	OH	\$616,192	Executive Director (1/1/23-3/31/23)	\$22,709	\$28,128	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2025 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 NY 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 24 organizations. Compensation range \$1,540–\$208,350; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$453,120); for reference, expenses \$574,794 and assets \$2,074,062.

ROLE MATCH	Robin P Baez, reported title " <i>Vice President</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	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	8 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	38 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 (Robin P Baez) 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 24 similarly situated organizations (Same NTEE sector (S11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,935 is reasonable (approximately the 8th 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.