

Lutheran Housing Services 18 Inc

Executive Director / CEO

EIN 300037439

OH · NTEE L22

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **William R Marshall, Executive Director / CEO** (\$62,368) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92nd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: William R Marshall — reported title “PRESIDENT/CE”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L22).

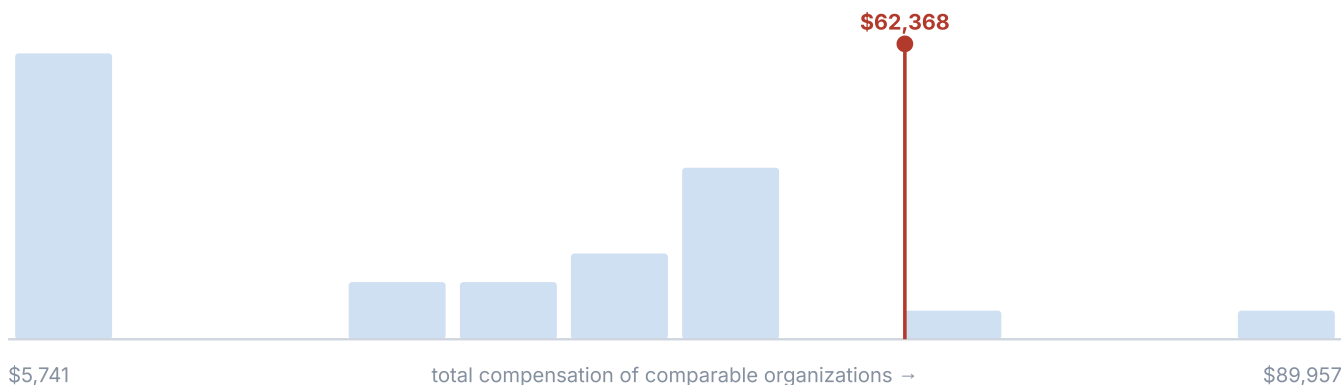
BUDGET Total revenue between \$222,702 and \$498,588 — 0.67x to 1.50x the subject's \$332,392 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L22) + OH + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography

→ **25** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$8,273

\$9,088

\$34,230

\$49,315

\$49,315

\$62,368



■ 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 OH 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
Ucc Xx Inc	OH	\$328,589	Treasurer	\$50,772	\$49,315	2024
Lutheran Social Services Of Central Ohio	OH	\$327,519	President & Ceo	\$9,088	\$9,088	2023
Lutheran Social Services Of Central Ohio	OH	\$340,026	President & Ceo	\$9,088	\$9,088	2023
Ucc Iii Inc	OH	\$345,339	Treasurer	\$34,230	\$34,230	2023
Elmore Area Concerned Christians Inc	OH	\$346,983	Chief Executive Director	\$92,614	\$89,957	2024
Brook Oaks Senior Residences Inc	OH	\$350,229	President	\$48,755	\$47,356	2024
Ucc Xviii Inc	OH	\$298,976	Treasurer	\$50,772	\$49,315	2024
Lutheran Housing Services 13 Inc	OH	\$296,914	President/ce	\$62,368	\$62,368	2023
Friendship Plaza I Inc	OH	\$296,095	Treasurer	\$34,230	\$34,230	2023
Lutheran Social Services Of Central Ohio	OH	\$369,274	President & Ceo	\$9,088	\$9,088	2023
Worthington Christian Village Colony In	OH	\$372,029	Ceo / Exec Dir	\$9,685	\$9,407	2024
Lutheran Social Services Of Central Ohio	OH	\$381,394	President & Ceo	\$9,088	\$9,088	2023
National Church Residences Of	OH	\$381,903	President	\$48,755	\$46,136	2025
Network Housing '96 Inc	OH	\$278,359	Ceo (Exited 3.24.25)	\$30,598	\$29,720	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Summerside Woods Inc	OH	\$273,334	Chief Executive Officer	\$7,729	\$7,729	2023
Wyandot Senior Village Inc	OH	\$392,078	Manager	\$33,250	\$33,250	2023
Ucc Xvii Inc	OH	\$258,578	Treasurer	\$50,772	\$49,315	2024
Steamboat Trails Inc	OH	\$249,965	Chief Executive Officer	\$5,741	\$5,741	2023
Lutheran Social Services Of Central Ohio	OH	\$418,040	President & Ceo	\$9,088	\$9,088	2023
Ucc Vi Inc	OH	\$421,691	Treasurer	\$50,772	\$49,315	2024
O'bannon Terrace Of Goshen Inc	OH	\$238,262	Chief Executive Officer	\$7,729	\$7,729	2023
Lssco Howland Glen Inc	OH	\$430,397	President & Ceo	\$9,088	\$9,088	2023
United Church Residences Of Greenwood	OH	\$456,733	Treasurer	\$50,772	\$49,315	2024
National Church Residences	OH	\$476,123	President	\$48,755	\$46,136	2025
Ucc Xv Inc	OH	\$491,715	Treasurer	\$50,772	\$49,315	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 25 organizations. Compensation range \$5,741–\$89,957; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$332,392); for reference, expenses \$410,996 and assets \$2,491,002.

ROLE MATCH William R Marshall, reported title "*PRESIDENT/CE*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 23 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	92 nd
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	84 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 (William R Marshall) 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 25 similarly situated organizations (Same NTEE sector (L22) + OH + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,368 is reasonable (approximately the 92nd 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.