

The Union Club

Executive Director / CEO

EIN 310472980

OH · NTEE L21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Verlynn Moroney, Executive Director / CEO** (\$14,500) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Verlynn Moroney — reported title "Secretary", 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 (L21).

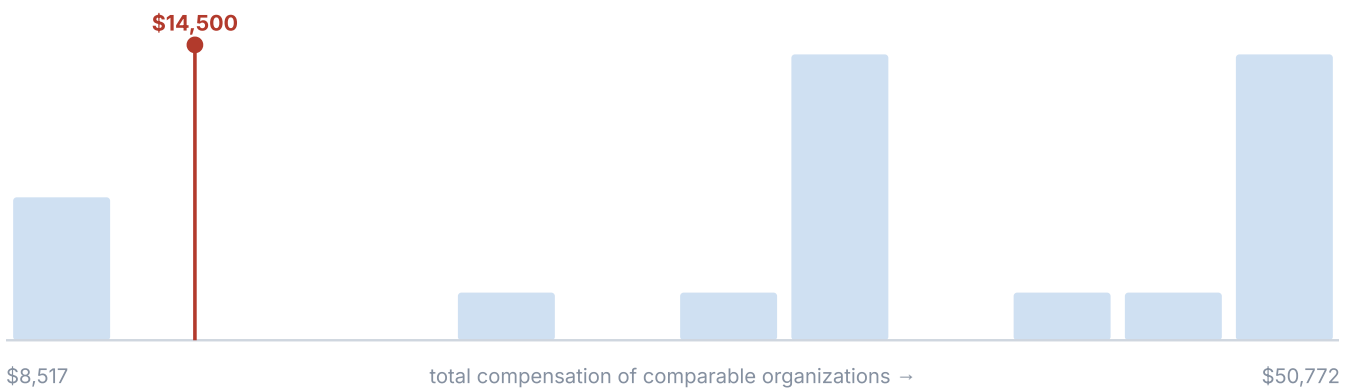
BUDGET Total revenue between \$242,844 and \$543,681 — 0.67x to 1.50x the subject's \$362,454 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L21) + OH + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography

→ **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,188	\$32,859	\$35,241	\$47,498	\$50,772	\$14,500
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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 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
United Church Residences Of Olean	OH	\$358,535	Treasurer	\$34,230	\$35,241	2023
National Church Residences Of Anderson	OH	\$351,675	President	\$48,755	\$47,498	2025
United Church Residences Of Winder Georgia Inc	OH	\$374,657	Treasurer	\$50,772	\$50,772	2024
National Church Residences	OH	\$380,113	President	\$48,755	\$47,498	2025
Maximum Accessible Housing - Avon	OH	\$382,874	President	\$24,629	\$24,629	2024
Lutheran Social Services Of Central Ohio	OH	\$387,972	President & Ceo	\$9,088	\$9,356	2023
Ucc Ix Inc	OH	\$402,296	Treasurer	\$34,230	\$35,241	2023
National Church Residences	OH	\$427,717	President	\$48,755	\$47,498	2025
United Church Residence Of Athens	OH	\$431,054	Treasurer	\$50,772	\$50,772	2024
Lytle Trace Inc	OH	\$293,086	Chief Executive Officer	\$8,517	\$8,517	2024
United Church Residences Of Goshen	OH	\$444,189	Treasurer	\$34,230	\$35,241	2023
Jewish Community Housing Inc	OH	\$278,174	Assistant Treasurer Until 7/27/2022	\$40,331	\$41,522	2023
United Church Residences Of Burlington	OH	\$459,652	Treasurer	\$34,230	\$35,241	2023
United Church Residences Of North Lewisburg Ohio Inc	OH	\$463,457	Treasurer	\$34,230	\$35,241	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Crossings Of Amelia Inc	OH	\$258,565	Chief Executive Officer	\$8,517	\$8,517	2024
National Church Residences Development	OH	\$472,912	President	\$46,401	\$46,401	2024
United Church Residences Of West Jackson	OH	\$501,185	Treasurer	\$34,230	\$35,241	2023
Wesco Housing Corporation	OH	\$515,830	President	\$30,476	\$30,476	2024
Morning Star Community Nfp Inc	OH	\$535,384	Treasurer	\$50,772	\$50,772	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 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 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	19 organizations. Compensation range \$8,517–\$50,772; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$362,454); for reference, expenses \$318,881 and assets \$2,877,544.
ROLE MATCH	Verlynn Moroney, reported title <i>"Secretary"</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	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	16 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	0 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 (Verlynn Moroney) 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 19 similarly situated organizations (Same NTEE sector (L21) + OH + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,500 is reasonable (approximately the 16th 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.