

# Lutheran Development Corporation

Executive Director / CEO

EIN 311275380

OH · NTEE L22

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **William R Marshall, Executive Director / CEO** (\$54,426) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88<sup>th</sup>** percentile of comparable organizations within the typical range

**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).

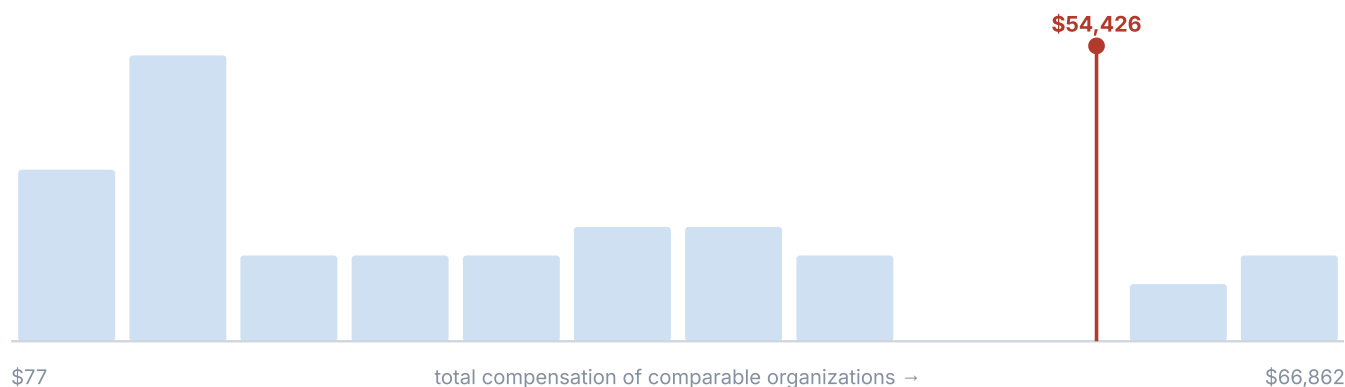
**BUDGET** Total revenue between \$53,737 and \$120,307 — 0.67x to 1.50x the subject's \$80,205 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

**41** organizations qualified on sector, size, and geography

→ **41** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$77

total compensation of comparable organizations →

\$66,862

\$3,934

\$9,457

\$19,967

\$34,858

\$59,654

\$54,426



## ● 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
<a href="#">Lss Housing Eau Claire Inc</a>	WI	\$79,474	President	\$40,683	<b>\$40,115</b>	2024
<a href="#">18 W Read St Inc</a>	MD	\$79,128	Executive Director	\$4,329	<b>\$3,934</b>	2023
<a href="#">Aultman Home For Aged Women Inc</a>	OH	\$78,667	Executive Director	\$77	<b>\$77</b>	2024
<a href="#">Abilities At San Juan li Inc</a>	FL	\$83,482	President/ceo	\$38,173	<b>\$34,858</b>	2023
<a href="#">Jones Manor On The Sound</a>	NY	\$83,605	Executive Director	\$12,000	<b>\$10,540</b>	2023
<a href="#">Loretta Village Housing li Inc</a>	MD	\$75,094	Board Member	\$11,222	<b>\$10,198</b>	2023
<a href="#">Frankford Elderly Housing Corporation</a>	MO	\$74,027	Vice President	\$2,208	<b>\$2,208</b>	2024
<a href="#">Abilities At Eagle's Nest Inc</a>	FL	\$72,042	President/ceo	\$38,173	<b>\$34,858</b>	2023
<a href="#">Arc Apartments Inc</a>	NY	\$88,907	Ceo	\$69,638	<b>\$61,167</b>	2023
<a href="#">East View Villa Inc</a>	KS	\$71,255	Ceo	\$2,885	<b>\$2,943</b>	2024
<a href="#">Manor Care Of Tacoma Wa Association</a>	OH	\$90,124	Ceo	\$14,012	<b>\$14,012</b>	2024
<a href="#">Prairie Inn Corporation</a>	ND	\$70,068	Executive Director	\$8,865	<b>\$9,457</b>	2023
<a href="#">Faith Residence Apartments Inc</a>	MN	\$91,636	President &	\$21,403	<b>\$19,967</b>	2024
<a href="#">Mohn Street Accessible Housinginc</a>	PA	\$92,206	President	\$35,818	<b>\$34,720</b>	2023
<a href="#">Senior Homes Of Colorado</a>	CO	\$92,951	Executive Dir.	\$72,616	<b>\$65,741</b>	2024
<a href="#">Mckee Street Apartments Inc</a>	MO	\$93,336	President	\$7,448	<b>\$7,448</b>	2024
<a href="#">The Hills At Cortland Ridge</a>	WI	\$65,337	Ceo	\$32,070	<b>\$32,556</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Circus And Traveling Shows Retirement Project Inc</a>	FL	\$65,327	Executive Director	\$33,160	<b>\$30,280</b>	2023
<a href="#">Elim Senior Housing Inc</a>	OH	\$95,392	Director/president	\$24,254	<b>\$24,254</b>	2024
<a href="#">Tau Crossing Housing Corporation li</a>	WI	\$95,454	President (Thru June 2024)	\$8,312	<b>\$8,196</b>	2024
<a href="#">Abilities At English Park Inc</a>	FL	\$63,084	President/ceo	\$38,173	<b>\$34,858</b>	2023
<a href="#">Lss Housing Mill Road Inc</a>	WI	\$98,272	President	\$40,683	<b>\$40,115</b>	2024
<a href="#">Roseland Place Inc Nfp</a>	CO	\$61,985	President	\$11,727	<b>\$10,930</b>	2023
<a href="#">North Street Elderly Housing Corporation</a>	CT	\$98,650	Managing Director	\$16,625	<b>\$14,717</b>	2024
<a href="#">Wren's Way Inc</a>	OH	\$99,006	President	\$9,146	<b>\$9,146</b>	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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 41 organizations. Compensation range \$77–\$66,862; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$80,205); for reference, expenses \$168,200 and assets \$1,279,370. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

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

**RELATED-ORG PAY** 35 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	88 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	88 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</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

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 41 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,426 is reasonable (approximately the 88<sup>th</sup> 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.