

Network Housing '94 Petzinger Inc

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Samantha Shuler, Executive Director / CEO** (\$30,598) against **every comparable organization** that fit the selection criteria — **196** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **41st** percentile of comparable organizations

within the typical range

Benchmarked executive: Samantha Shuler — reported title "CEO (EXITED 3.24.25)", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L21).

BUDGET Total revenue between \$148,959 and \$333,492 — 0.67x to 1.50x the subject's \$222,328 (the band tightens as size grows).

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

196 organizations qualified on sector, size, and geography

→ **196** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$261

total compensation of comparable organizations →

\$275,625

\$8,561

\$20,580

\$35,165

\$56,454

\$63,118

\$30,598



● 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
Phoenix Pass Inc	GA	\$222,891	Director	\$50,008	\$46,250	2025
Poinsett House Senior Housing	SC	\$223,020	Exec Director	\$5,140	\$5,063	2024
Union Seniors Association Inc	CA	\$221,496	President	\$11,850	\$9,661	2024
Boston Post Road Housing Development Fund	NY	\$223,467	President & Ceo (Thru 4/23)	\$56,332	\$49,480	2023
The Good Shepherd Housing Development	PA	\$221,076	President & Ceo	\$36,114	\$35,007	2023
Canon Barcus Inc	CA	\$224,718	President	\$43,325	\$35,322	2024
Margaret Wagner Apartments Inc	OH	\$217,943	President & Ceo	\$29,437	\$30,306	2023
Hawthorne Supportive Housing Inc	NJ	\$217,758	Secretary/treasurer	\$25,989	\$22,555	2023
Triple R Community Housing I Inc	AZ	\$217,338	President/ceo	\$3,000	\$2,724	2024
Asi Roseville Inc	MN	\$227,713	President/tr	\$68,006	\$61,809	2025
Mckinley Iv	IL	\$227,940	President	\$31,395	\$30,002	2023
Duluth Supportive Housing Inc	MN	\$216,117	President/tr	\$68,006	\$61,809	2025
Group Homes Of Alabama Voa Elderly	AL	\$216,015	President/ceo	\$53,238	\$52,903	2025
Worcester East Side Community	MA	\$228,952	Executive Director	\$76,923	\$67,191	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Buckelew Housing Inc	CA	\$229,064	President	\$57,708	\$45,835	2025
Asi Santa Fe Inc	MN	\$229,130	President/tr	\$68,006	\$61,809	2025
Susanne Corporation	MO	\$229,242	Executive Di	\$16,931	\$17,431	2023
Catalyst Housing Inc	CA	\$214,975	Executive Dir.	\$3,602	\$2,937	2024
Association Properties Inc	MA	\$214,813	President & Ceo	\$7,164	\$6,078	2024
Folsom Oaks Apartments Inc	CA	\$229,992	Ceo	\$6,235	\$5,083	2024
Harbor Homes li Inc	NH	\$214,631	President & Ceo (End 10/2022)	\$34,771	\$31,209	2023
Park East House Inc	CO	\$213,464	Board President & Ceo Of Mhcd	\$24,467	\$22,805	2023
Next Steps Housing Corporation	MA	\$231,770	Executive Director	\$27,139	\$23,026	2024
Ellenburg Housing Development Fund	NY	\$212,855	Manager	\$31,412	\$26,799	2024
Main-best Housing Development Fund Co	NY	\$231,860	President & C.e.o.	\$26,458	\$21,991	2025

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 **196** organizations. Compensation range \$261–\$275,625; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$222,328); for reference, expenses \$182,035 and assets \$510,474.
ROLE MATCH	Samantha Shuler, reported title "CEO (EXITED 3.24.25)", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	166 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	41 st
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	56 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 (Samantha Shuler) 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 10, 2026, comparing compensation against 196 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,598 is reasonable (approximately the 41st 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 10, 2026.