

National Housing Associates Inc

Executive Director / CEO

EIN 311502522

OH · NTEE L21Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **R Wayne Koehler, Executive Director / CEO** (\$110,000) 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 **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: R Wayne Koehler — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L21Z).

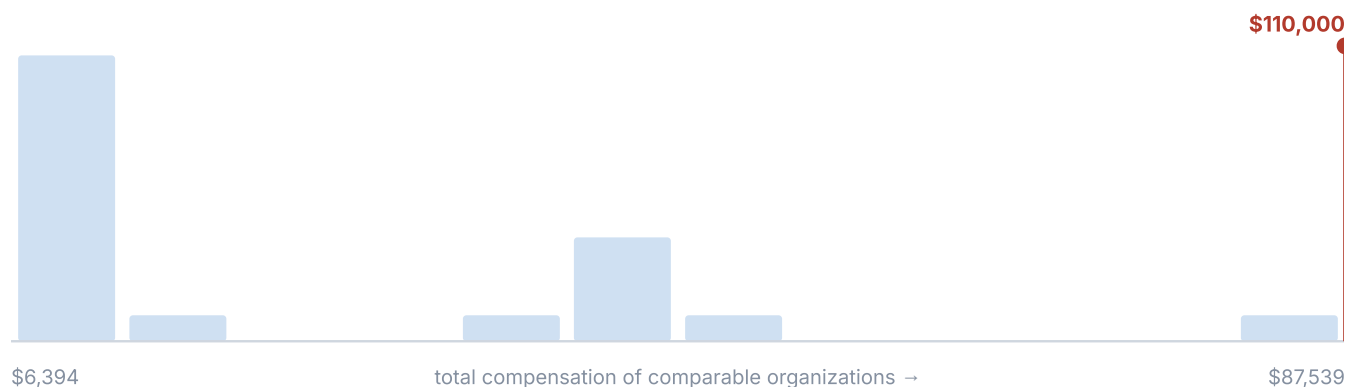
BUDGET Total revenue between \$60,649 and \$135,781 — 0.67x to 1.50x the subject's \$90,521 (the band tightens as size grows).

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



\$6,471

\$9,079

\$9,356

\$41,692

\$46,800

\$110,000



● 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
Woodside Village	OH	\$90,409	Executive Director	\$6,211	\$6,394	2023
Park Place Of Alliance Inc	OH	\$90,023	Executive Director	\$13,581	\$13,581	2024
Mctaggert Court Inc	OH	\$91,553	President	\$9,146	\$9,146	2024
Residence Connection	OH	\$94,320	Ceo	\$44,493	\$45,807	2023
Pelican Place Inc	OH	\$95,132	President	\$9,146	\$9,146	2024
Lssco Marion Place Iii Inc	OH	\$95,324	President & Ceo	\$9,088	\$9,356	2023
Wood County Village Ii	OH	\$95,890	Ceo	\$44,493	\$45,807	2023
Robin's Terrace Inc	OH	\$85,117	President	\$9,146	\$9,146	2024
Creative Housing Inc Vi	OH	\$84,329	President	\$8,713	\$8,970	2023
Lutheran Social Services Of Central Ohio	OH	\$99,084	President & Ceo	\$9,088	\$9,356	2023
8200-8300 Franklin Blvd	OH	\$78,955	Executive Director	\$37,042	\$37,042	2024
Bettye Ruth Kay Community Homes Inc	OH	\$104,192	Executive Director (March - July)	\$6,490	\$6,490	2024
Abcap Housing M Inc	OH	\$71,704	Executive Director	\$41,692	\$41,692	2024
Bridge Point Senior Village Inc	OH	\$114,933	Executive Director	\$6,211	\$6,394	2023
Creative Housing Inc Xiii	OH	\$64,862	President	\$9,011	\$9,011	2024
Thomaston Meadows Inc	OH	\$117,348	President	\$87,539	\$87,539	2024
Cardinal's Peak Inc	OH	\$117,591	President	\$9,146	\$9,146	2024
Abcap Housing Vi Inc	OH	\$121,179	Executive Director	\$41,692	\$41,692	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Duqc Housing Li Nfp Inc	OH	\$123,573	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 \$6,394–\$87,539; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$90,521); for reference, expenses \$254,631 and assets \$2,912,535. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

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

RELATED-ORG PAY 19 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	100th
Total compensation (D + F), as reported (no adjustments)	100th
Reportable pay only (column D), adjusted	100th
All sources (D + E + F), adjusted	21st

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 (R Wayne Koehler) 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 \$110,000 is reasonable (approximately the 100th 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.