

Lutheran Housing Services 10 Inc

Executive Director / CEO

EIN 311515028

OH · NTEE P80Z

FY ending 2023-12-31

June 10, 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 — **284** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66th** 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 (P80Z).
BUDGET	Total revenue between \$218,070 and \$488,218 — 0.67x to 1.50x the subject's \$325,479 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P80), nationwide + budget 0.67–1.5x revenue.

284 organizations qualified on sector, size, and geography → **284** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,768	\$31,190	\$51,585	\$67,920	\$81,897	\$62,368
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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
Dress For Success Of Western Massachusetts	MA	\$324,685	Executive Director	\$60,608	\$51,422	2023
Wheelchair Ramp Accessibility Program	IA	\$324,595	Program Manager	\$60,000	\$60,248	2024
Justice Health Initiative Inc	MA	\$323,991	Founder & Director	\$92,249	\$76,021	2024
Next Step Clubhouse	NC	\$322,694	Executive Dir.	\$40,210	\$38,101	2024
Eileen & Callies Place	WA	\$328,766	Executive Director	\$44,260	\$36,340	2024
Prism Of Georgia Inc	GA	\$328,809	Ceo	\$53,011	\$48,881	2024
Operation Hope Prison Ministry Inc	OK	\$329,169	Executive Di	\$75,520	\$78,513	2023
United Returning Citizens Inc	OH	\$329,445	Executive Director	\$78,000	\$75,762	2024
Mujeres Extraordinaries Inc	CA	\$320,180	President	\$41,250	\$33,630	2023
Northrop Loving Care Inc	MI	\$319,280	Vice President	\$95,140	\$90,056	2024
Southeastern Ohio Center For	OH	\$319,232	Exec Dir/pre	\$37,489	\$36,413	2024
Infinity Peer Support Cooperative	NH	\$331,773	Former Executive Director	\$62,673	\$54,638	2023
Raising Harts Corporation	MA	\$332,098	President/ Ceo	\$15,500	\$12,773	2024
Restoration Of Hope Inc	AR	\$317,696	Director	\$48,760	\$51,748	2023
Women's Fund Of Hawai'i	HI	\$333,935	Admin. Coord	\$48,532	\$39,848	2024
Birthline	NE	\$334,590	Executive Director	\$48,417	\$47,756	2024
Monroe Gospel Womens Mission	WA	\$316,019	Executive Director	\$49,365	\$40,531	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rideability Therapeutic Riding Center Inc	SC	\$314,689	Executive Director	\$26,829	\$26,426	2023
Coordinated Care Alliance	IL	\$314,064	Executive Director	\$61,096	\$55,083	2024
Umpqua Valley Disabilities Network	OR	\$313,570	Executive Di	\$79,912	\$68,056	2024
Burma Humanitarian Mission	UT	\$337,697	Executive Director	\$24,480	\$22,385	2025
Humanitarian Services For Children Of Vietnam	MN	\$313,243	Executive Director	\$34,500	\$32,186	2023
Rise Women Leadership Conference	RI	\$337,934	Executive Director	\$5,000	\$4,527	2023
Dress For Success Lackawanna	PA	\$312,631	Executive Director	\$56,648	\$51,806	2024
Jackson Center For Conductive Education	IN	\$338,751	Program Director	\$55,000	\$54,761	2023

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	284 organizations. Compensation range \$557–\$347,531; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$325,479); for reference, expenses \$408,996 and assets \$1,553,877.
ROLE MATCH	William R Marshall, reported title " <i>PRESIDENT/CE</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	25 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	66 th
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	97 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 10, 2026, comparing compensation against 284 similarly situated organizations (Same NTEE sector (P80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,368 is reasonable (approximately the 66th 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.