

Baden Presbyterian Senior Housing Inc

Executive Director / CEO

EIN 311587613

PA · NTEE L80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **James B Pieffer, Executive Director / CEO** (\$37,604) against **every comparable organization** that fit the selection criteria — **88** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

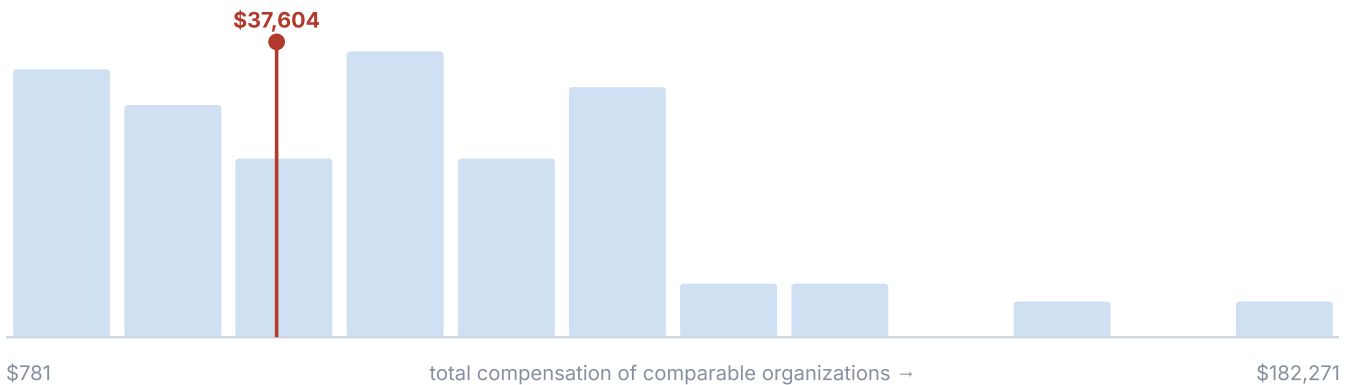
Benchmarked executive: James B Pieffer — reported title “Director and President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L80).
BUDGET	Total revenue between \$203,142 and \$454,797 — 0.67x to 1.50x the subject's \$303,198 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L80), nationwide + budget 0.67–1.5x revenue.

88 organizations qualified on sector, size, and geography → **88** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,859	\$21,170	\$48,653	\$76,995	\$94,033	\$37,604
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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 PA 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
Komohale Services	HI	\$302,585	Executive Director	\$203,022	\$182,271	2024
Westown Jubilee Housing	MI	\$305,770	Executive Director	\$82,284	\$85,167	2024
United North East Community	IN	\$299,742	Executive Di	\$77,785	\$82,256	2024
Neighborhood Housing Services Of Jamaica Cdc Inc	NY	\$306,697	Executive Director	\$129,644	\$120,944	2023
Dream Live Hope Foundation	CA	\$298,425	President	\$52,083	\$46,430	2023
Mid-peninsula Page Mill Court Inc	CA	\$295,746	Cfo / Assistant Secretary	\$77,467	\$67,078	2024
Team Up With Families Inc	WI	\$295,101	Executive Director	\$68,734	\$71,982	2024
Venture Inc	MI	\$295,072	President	\$13,012	\$13,865	2023
Another Chance House Of Fefuge Inc	NC	\$294,705	Executive Director	\$14,640	\$15,169	2024
Community Housing Council Of Fresno	CA	\$315,026	Executive Dir.	\$100,000	\$86,590	2024
Facts Education Fund	CA	\$291,223	Secretary/ T	\$62,560	\$54,171	2024
Guardian Angel Life Services Inc	NE	\$315,505	President	\$9,153	\$9,872	2024
Sioux Empire Housing Partnership	SD	\$288,738	President	\$64,468	\$71,347	2024
Mhp Mpdu Rental Inc	MD	\$288,590	Vice President	\$52,191	\$48,929	2024
Sacramento Community Land Trust Inc	CA	\$318,590	Executive Dir.	\$106,467	\$92,189	2024
Grace Community International	TX	\$287,598	Director	\$77,383	\$77,622	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Oasis Of Hope Community Development Corporation In	FL	\$319,374	President	\$85,772	\$80,800	2024
Twb Residential Opportunities Inc	NY	\$285,403	Ceo/vice President	\$52,793	\$47,838	2024
The Admiral At The Lake Foundation	IL	\$322,028	Ceo	\$1,809	\$1,836	2023
Housing Assistance Corporation Of Jasper Alabama	AL	\$322,117	Secretary Treasurer (Officer)	\$15,209	\$16,476	2024
Hijra House Association	MS	\$282,996	Director	\$35,500	\$40,819	2023
Baytown Supportive Housing Inc	MN	\$323,402	President/tr	\$65,715	\$67,037	2023
Hernandad La Economic And Community	CA	\$281,383	Executive Dir.	\$52,800	\$47,070	2023
Home Ownership Made Easy	WI	\$325,162	Executive Di	\$75,922	\$79,510	2024
Mercy Bond Properties Nebraska I	CO	\$325,173	Vice President	\$34,402	\$34,056	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 88 organizations. Compensation range \$781–\$182,271; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$303,198); for reference, expenses \$258,165 and assets \$339,580.

ROLE MATCH	James B Pieffer, reported title " <i>Director and President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	33 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	36 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	98 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 (James B Pieffer) 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 88 similarly situated organizations (Same NTEE sector (L80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,604 is reasonable (approximately the 36th 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.