

Acts 2 Toledo

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Matthew Yeager, Executive Director / CEO** (\$64,364) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

Benchmarked executive: Matthew Yeager — reported title “PROGRAM DIRE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (S47).

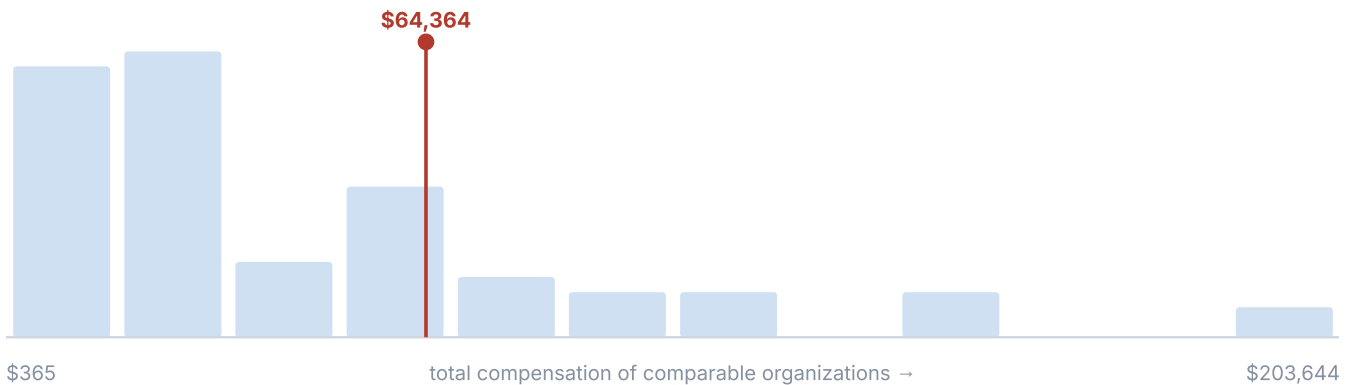
BUDGET Total revenue between \$208,326 and \$466,402 — 0.67x to 1.50x the subject's \$310,935 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

67 organizations qualified on sector, size, and geography

→ **67** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,101	\$15,166	\$28,026	\$61,424	\$105,091	\$64,364
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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
Otr Holdings Inc	OH	\$314,127	Evp, Development	\$58,751	\$60,486	2023
Dearborn Board Of Realtors	MI	\$314,324	Association Executive	\$57,570	\$56,103	2024
latse Realty Corporation	CA	\$306,858	Director	\$132,051	\$107,658	2024
Scranton Electricians Jatc Building Inc	PA	\$315,095	Chairman	\$62,396	\$58,748	2024
Rain Properties Inc	NY	\$316,315	President/ceo/secretary	\$21,111	\$18,543	2023
Columbia-greene Board Of Realtors	NY	\$316,549	Association	\$134,808	\$115,013	2024
701-703 Mccarter Holding Company Inc	NJ	\$320,273	Treasurer	\$12,000	\$10,116	2024
Electrical Workers Association Of Americ	LA	\$323,230	President	\$30,101	\$30,487	2025
2722 S King Drive Llc	IL	\$325,000	President	\$82,232	\$76,329	2024
Foundation For Jewish Life At Dartmouth	NH	\$295,770	Director	\$31,571	\$26,814	2025
The Pendleton Inc	WV	\$295,448	Administrator	\$24,451	\$24,996	2024
Local 78 Realty Corp	NY	\$295,276	Business Manager	\$115,647	\$98,665	2024
Community Solutions 519 Rockaway	NY	\$294,876	Chief Program Officer	\$38,607	\$32,938	2024
Institute Of Real Estate Management	MD	\$328,805	Executive Director	\$166,726	\$147,168	2024
North Palm Beach County Jewish Community	FL	\$331,149	Chief Executive Officer	\$60,207	\$53,401	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Institute Of Real Estate Mngmt	CA	\$332,622	Executive Dir.	\$99,700	\$81,283	2024
Orange Coast Association Of Realtors Inc	CA	\$332,695	Ceo	\$72,220	\$58,879	2024
Poah Nmte2 Title Holding Corporation Co	MA	\$337,504	Director/president	\$30,476	\$25,857	2024
Electcrafts Incorporated	CA	\$343,468	President	\$5,327	\$4,343	2024
Ucc Realty Holding Company Inc	NJ	\$346,226	Executive Director	\$8,842	\$7,674	2023
Lexington-bluegrass Association Of	KY	\$346,282	President	\$1,500	\$1,522	2024
National Association Of Credit	MD	\$274,174	President	\$39,005	\$34,429	2024
Saunders Properties Of Western New York	NY	\$348,078	President/cmo/ceo	\$37,284	\$31,809	2024
Hispanic Resources Inc	MA	\$272,218	Treasurer	\$5,128	\$4,351	2024
Noitu Organization Building Corp	NY	\$270,208	President	\$109,321	\$93,268	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 **67** organizations. Compensation range \$365–\$203,644; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$310,935); for reference, expenses \$274,301 and assets \$66,714.

ROLE MATCH	Matthew Yeager, reported title " <i>PROGRAM DIRE</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	53 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	78 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	16 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 (Matthew Yeager) 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 67 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,364 is reasonable (approximately the 78th 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.