

This analysis benchmarks the total compensation of **John Renner, Executive Director / CEO** (\$50,772) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64<sup>th</sup>** percentile of comparable organizations within the typical range

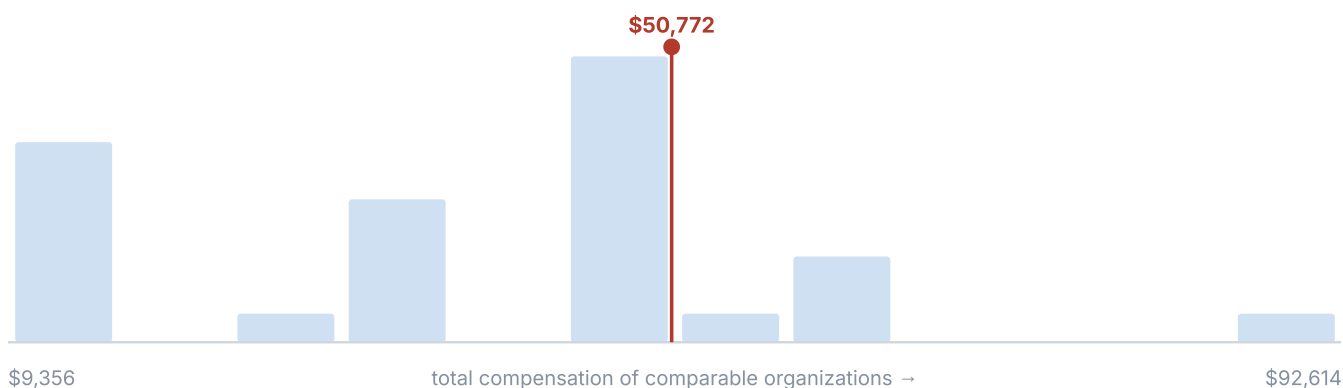
**Benchmarked executive:** John Renner — reported title “Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (L22).
- BUDGET** Total revenue between \$282,532 and \$632,536 — 0.67x to 1.50x the subject's \$421,691 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (L22) + OH + budget 0.67–1.5x revenue.

**28** organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,356	\$20,081	\$47,498	\$50,772	\$64,210	\$50,772
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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
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$418,040	President & Ceo	\$9,088	<b>\$9,356</b>	2023
<a href="#">Lssco Howland Glen Inc</a>	OH	\$430,397	President & Ceo	\$9,088	<b>\$9,356</b>	2023
<a href="#">Wyandot Senior Village Inc</a>	OH	\$392,078	Manager	\$33,250	<b>\$34,232</b>	2023
<a href="#">United Church Residences Of Greenwood</a>	OH	\$456,733	Treasurer	\$50,772	<b>\$50,772</b>	2024
<a href="#">National Church Residences Of</a>	OH	\$381,903	President	\$48,755	<b>\$47,498</b>	2025
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$381,394	President & Ceo	\$9,088	<b>\$9,356</b>	2023
<a href="#">Worthington Christian Village Colony In</a>	OH	\$372,029	Ceo / Exec Dir	\$9,685	<b>\$9,685</b>	2024
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$369,274	President & Ceo	\$9,088	<b>\$9,356</b>	2023
<a href="#">National Church Residences</a>	OH	\$476,123	President	\$48,755	<b>\$47,498</b>	2025
<a href="#">Ucc Xv Inc</a>	OH	\$491,715	Treasurer	\$50,772	<b>\$50,772</b>	2024
<a href="#">Brook Oaks Senior Residences Inc</a>	OH	\$350,229	President	\$48,755	<b>\$48,755</b>	2024
<a href="#">Elmore Area Concerned Christians Inc</a>	OH	\$346,983	Chief Executive Director	\$92,614	<b>\$92,614</b>	2024
<a href="#">Ucc Iii Inc</a>	OH	\$345,339	Treasurer	\$34,230	<b>\$35,241</b>	2023
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$340,026	President & Ceo	\$9,088	<b>\$9,356</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lutheran Housing Services 18 Inc</a>	OH	\$332,392	President/ce	\$62,368	<b>\$64,210</b>	2023
<a href="#">Franciscan Ministries Inc</a>	OH	\$512,851	Executive Di	\$50,150	<b>\$50,150</b>	2024
<a href="#">Ucc Iv Inc</a>	OH	\$513,474	Treasurer	\$50,772	<b>\$50,772</b>	2024
<a href="#">Ucc Xx Inc</a>	OH	\$328,589	Treasurer	\$50,772	<b>\$50,772</b>	2024
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$327,519	President & Ceo	\$9,088	<b>\$9,356</b>	2023
<a href="#">National Church Residences</a>	OH	\$517,577	President	\$48,755	<b>\$47,498</b>	2025
<a href="#">Ucc X Inc</a>	OH	\$527,644	Treasurer	\$34,230	<b>\$35,241</b>	2023
<a href="#">Ucc Xviii Inc</a>	OH	\$298,976	Treasurer	\$50,772	<b>\$50,772</b>	2024
<a href="#">Lutheran Housing Services 13 Inc</a>	OH	\$296,914	President/ce	\$62,368	<b>\$64,210</b>	2023
<a href="#">Friendship Plaza I Inc</a>	OH	\$296,095	Treasurer	\$34,230	<b>\$35,241</b>	2023
<a href="#">Lutheran Housing Services 5 Inc</a>	OH	\$567,206	Prsident/ceo	\$62,368	<b>\$64,210</b>	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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 28 organizations. Compensation range \$9,356–\$92,614; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$421,691); for reference, expenses \$414,085 and assets \$1,110,469.

**ROLE MATCH** John Renner, reported title "*Treasurer*", 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** 25 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	64 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	64 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	57 <sup>th</sup>

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 (John Renner) 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 28 similarly situated organizations (Same NTEE sector (L22) + OH + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,772 is reasonable (approximately the 64<sup>th</sup> 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.