

# Lutheran Housing Services 13 Inc

Executive Director / CEO

EIN 341889735  
OH · NTEE L22  
FY ending 2023-12-31  
June 9, 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 — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 91<sup>st</sup> percentile of comparable organizations**

above the 90th percentile — board review recommended

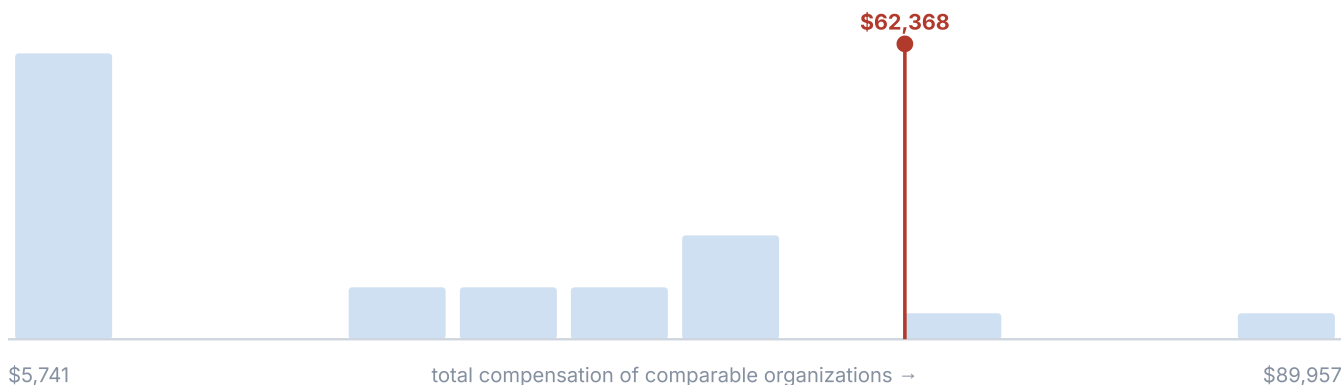
**Benchmarked executive:** William R Marshall — reported title “PRESIDENT/CE”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$198,932 and \$445,371 — 0.67x to 1.50x the subject's \$296,914 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22) + OH + budget 0.67–1.5x revenue.

**23** organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,838	\$9,088	\$29,720	\$48,336	\$49,315	<b>\$62,368</b>
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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="#">Friendship Plaza I Inc</a>	OH	\$296,095	Treasurer	\$34,230	<b>\$34,230</b>	2023
<a href="#">Ucc Xviii Inc</a>	OH	\$298,976	Treasurer	\$50,772	<b>\$49,315</b>	2024
<a href="#">Network Housing '96 Inc</a>	OH	\$278,359	Ceo (Exited 3.24.25)	\$30,598	<b>\$29,720</b>	2024
<a href="#">Summerside Woods Inc</a>	OH	\$273,334	Chief Executive Officer	\$7,729	<b>\$7,729</b>	2023
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$327,519	President & Ceo	\$9,088	<b>\$9,088</b>	2023
<a href="#">Ucc Xx Inc</a>	OH	\$328,589	Treasurer	\$50,772	<b>\$49,315</b>	2024
<a href="#">Lutheran Housing Services 18 Inc</a>	OH	\$332,392	President/ce	\$62,368	<b>\$62,368</b>	2023
<a href="#">Ucc Xvii Inc</a>	OH	\$258,578	Treasurer	\$50,772	<b>\$49,315</b>	2024
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$340,026	President & Ceo	\$9,088	<b>\$9,088</b>	2023
<a href="#">Steamboat Trails Inc</a>	OH	\$249,965	Chief Executive Officer	\$5,741	<b>\$5,741</b>	2023
<a href="#">Ucc Iii Inc</a>	OH	\$345,339	Treasurer	\$34,230	<b>\$34,230</b>	2023
<a href="#">Elmore Area Concerned Christians Inc</a>	OH	\$346,983	Chief Executive Director	\$92,614	<b>\$89,957</b>	2024
<a href="#">Brook Oaks Senior Residences Inc</a>	OH	\$350,229	President	\$48,755	<b>\$47,356</b>	2024
<a href="#">O'bannon Terrace Of Goshen Inc</a>	OH	\$238,262	Chief Executive Officer	\$7,729	<b>\$7,729</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$369,274	President & Ceo	\$9,088	<b>\$9,088</b>	2023
<a href="#">Worthington Christian Village Colony In</a>	OH	\$372,029	Ceo / Exec Dir	\$9,685	<b>\$9,407</b>	2024
<a href="#">Garrison Place Inc</a>	OH	\$215,277	Chief Executive Officer	\$8,517	<b>\$8,273</b>	2024
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$381,394	President & Ceo	\$9,088	<b>\$9,088</b>	2023
<a href="#">National Church Residences Of</a>	OH	\$381,903	President	\$48,755	<b>\$46,136</b>	2025
<a href="#">Wyandot Senior Village Inc</a>	OH	\$392,078	Manager	\$33,250	<b>\$33,250</b>	2023
<a href="#">Lutheran Social Services Of Central Ohio</a>	OH	\$418,040	President & Ceo	\$9,088	<b>\$9,088</b>	2023
<a href="#">Ucc Vi Inc</a>	OH	\$421,691	Treasurer	\$50,772	<b>\$49,315</b>	2024
<a href="#">Lssco Howland Glen Inc</a>	OH	\$430,397	President & Ceo	\$9,088	<b>\$9,088</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 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 23 organizations. Compensation range \$5,741–\$89,957; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$296,914); for reference, expenses \$330,797 and assets \$1,858,292.

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

RELATED-ORG PAY 21 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	91 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	91 <sup>st</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	87 <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 (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 9, 2026, comparing compensation against 23 similarly situated organizations (Same NTEE sector (L22) + OH + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,368 is reasonable (approximately the 91<sup>st</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.