

This analysis benchmarks the total compensation of **Seth Warren, Executive Director / CEO** (\$61,499) 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 **82nd** percentile of comparable organizations within the typical range

Benchmarked executive: Seth Warren — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L22Z).

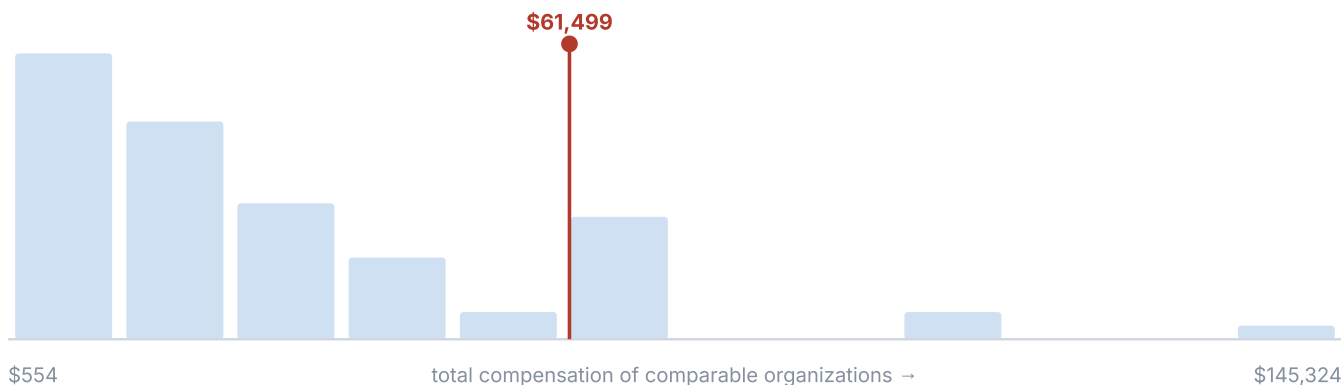
BUDGET Total revenue between \$78,990 and \$176,845 — 0.67x to 1.50x the subject's \$117,897 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L22), 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



\$7,406	\$10,690	\$21,822	\$41,355	\$63,721	\$61,499
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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 IN 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
Thi-13 Inc	IL	\$118,252	Chief Executive Officer	\$29,764	\$29,323	2023
Glenpark Manor Development	OH	\$119,250	Ceo	\$5,477	\$5,813	2023
Crawford Commons Apartments Inc	MO	\$120,831	Cfo	\$99,373	\$105,473	2023
Oak View Apartments Inc	MN	\$111,623	Administrator	\$31,555	\$30,349	2024
South Fulton Affordable Housing Developm	GA	\$125,552	Executive Director	\$47,892	\$46,871	2024
Groton Village Housing Inc	VT	\$125,732	Executive Director	\$22,748	\$22,945	2023
Egida Del Policia Inc	PR	\$109,598	President	\$6,000	\$6,341	2023
Bethany Inc	MI	\$108,731	President	\$1,500	\$1,507	2024
East Bay Realty Corporation Ii	RI	\$127,616	President And Ceo	\$7,499	\$6,999	2024
Nassau Senior Housing Development	NY	\$107,794	Executive Director (To Dec 2023)	\$11,334	\$10,264	2023
Vesta Pelden Inc	MD	\$107,327	President	\$21,417	\$19,490	2024
Booth Manor-columbus Inc	IN	\$105,877	President	\$9,613	\$9,867	2024
Meadowood Glen Ii Limited	ID	\$131,676	Executive Director	\$16,468	\$17,555	2023
Kalispell Senior Housing Inc	MN	\$132,703	President/tr	\$68,006	\$63,721	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northland Lutheran Affordable Living For	MI	\$103,048	Ceo	\$23,333	\$23,442	2024
Blossom Village Housing Development Fund	NY	\$133,214	President/ceo	\$36,309	\$31,936	2024
Worthington Senior Housing Inc	MN	\$133,520	President	\$65,715	\$63,204	2024
Mjf Housing No 3 Inc	WI	\$101,244	Member - Term Ended 12/15/23	\$20,964	\$21,311	2024
Project Share Iv Inc	NY	\$101,194	Executive Director	\$70,564	\$63,897	2023
Sweetwater Housing Development Inc	TN	\$134,750	Secretary/treasurer	\$50,000	\$51,157	2024
Trinity Village Non-profit Housing	MI	\$135,855	Executive Director	\$38,786	\$40,118	2023
Richardville Apartments Inc	IN	\$99,724	President	\$44,374	\$45,548	2024
The Village At Providence Point Inc	MD	\$99,216	President/ceo	\$31,093	\$28,295	2024
Wren's Way Inc	OH	\$99,006	President	\$9,146	\$9,429	2024
Options Properties Inc	MA	\$137,025	Executive Director	\$5,282	\$4,620	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN cost of living and 2025 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 IN 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 \$554–\$145,324; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$117,897); for reference, expenses \$128,055 and assets \$258,806.
ROLE MATCH	Seth Warren, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	57 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	82 nd
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	99 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 (Seth Warren) 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 (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,499 is reasonable (approximately the 82nd 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.