

Hempfield Apartments South Inc

Executive Director / CEO

EIN 371587516

PA · NTEE L21

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Wilma Torres, Executive Director / CEO** (\$18,725) against **every comparable organization** that fit the selection criteria — **213** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$112,630 and \$252,157 — 0.67x to 1.50x the subject's \$168,105 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

213 organizations qualified on sector, size, and geography → **213** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,823	\$19,675	\$37,181	\$65,647	\$67,037	\$18,725
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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
Aspen Drive Housing Inc	CA	\$168,531	Ceo	\$47,732	\$42,552	2023
Mama Nyumba li	MO	\$168,716	President & Ceo	\$19,685	\$21,524	2023
Greenway Presbyterian Apartments Inc	PA	\$168,868	Chief Executive Officer	\$292,739	\$292,739	2024
Woodlands Supportive Housing Inc	MN	\$168,900	President/tr	\$65,715	\$65,114	2024
Share Xinc	NY	\$169,049	Executive Director	\$70,564	\$65,829	2023
Delta Partners Inc	MS	\$169,344	Executive Director	\$26,500	\$29,596	2024
Homes For Laurel li Inc	MD	\$169,735	Vice President & Director	\$27,109	\$25,415	2024
Magnolia Heights Housing Corporation	MO	\$169,981	President And Ceo, Freeman Health System/director	\$38,297	\$40,675	2024
Diamond Sunrise 2 Corporation	CO	\$165,814	President	\$25,195	\$24,941	2023
Asi - Reno Inc	MN	\$164,666	President/tr	\$65,715	\$67,037	2023
Asi Rogers Inc	MN	\$171,601	President/tr	\$68,006	\$65,647	2025
Monroe-union County Community	NC	\$164,274	Executive Director	\$50,077	\$51,886	2024
Asi Fort Collins Inc	MN	\$173,414	President/tr	\$68,006	\$65,647	2025
Asi Florence Inc	MN	\$173,636	President/tr	\$68,006	\$65,647	2025
Coulee Housing Development Corporation	WI	\$173,798	Director	\$9,151	\$9,583	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Idaho Friends Retirement Homes Inc	ID	\$161,648	Secretarymanager	\$16,879	\$18,005	2024
Maine Supportive Housing Inc	MN	\$161,506	President/tr	\$68,006	\$65,647	2025
Dickinson Senior Housing Inc	MN	\$174,746	President/tr	\$68,006	\$65,647	2025
Bronxview Housing Development	NY	\$174,918	Treasurer/secretary	\$44,892	\$40,678	2024
Harlem Restoration Project Inc	NY	\$175,330	Exe Dir	\$40,000	\$35,311	2025
Reach Inc	KY	\$175,694	Executive Director	\$70,969	\$74,488	2025
Mesa Supportive Housing Inc	MN	\$175,781	President/tr	\$68,006	\$65,647	2025
Thomas Patrick Maroney Unity	WV	\$159,597	President	\$53,483	\$58,069	2024
Delta Partners li Inc	MS	\$176,618	Executive Director	\$28,000	\$31,271	2024
New Urban Community Development Corporation Inc	FL	\$176,681	Ceo	\$46,478	\$43,784	2024

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 **213** organizations. Compensation range \$277–\$292,739; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$168,105); for reference, expenses \$262,192 and assets \$2,941,801. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Wilma Torres, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	185 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	22 nd
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	18 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 (Wilma Torres) 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 213 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,725 is reasonable (approximately the 22nd 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.