

# Lss Housing 26th Street Inc

Executive Director / CEO

EIN 391990951

WI · NTEE P75

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Hector Colon, Executive Director / CEO** (\$38,239) against **every comparable organization** that fit the selection criteria — **455** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74<sup>th</sup>** percentile of comparable organizations within the typical range

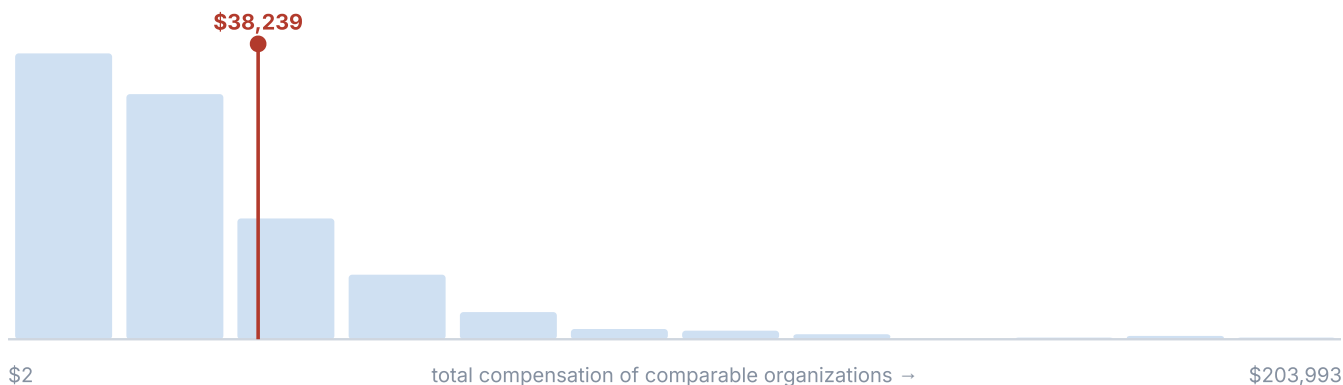
**Benchmarked executive:** Hector Colon — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P75).
BUDGET	Total revenue between \$49,477 and \$110,770 — 0.67x to 1.50x the subject's \$73,847 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

**455** organizations qualified on sector, size, and geography → **455** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,308	\$12,017	\$22,716	\$38,831	\$59,953	\$38,239
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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 WI 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="#">Agua Es Vida</a>	SC	\$73,901	Ceo	\$17,700	<b>\$17,681</b>	2023
<a href="#">Indian Center Inc</a>	NE	\$73,913	Acting Executive Director	\$12,394	<b>\$12,764</b>	2023
<a href="#">Cds Housing Development Fund</a>	NY	\$73,754	President And Coo	\$23,348	<b>\$20,202</b>	2023
<a href="#">Disability Connections Foundation</a>	MI	\$73,959	Executive Di	\$2,307	<b>\$2,215</b>	2024
<a href="#">Born Again Bargains Inc</a>	MS	\$73,658	President	\$25,934	<b>\$27,657</b>	2023
<a href="#">Maxcen Housing Society Inc Ohio Branch</a>	OH	\$73,359	President	\$5,188	<b>\$5,110</b>	2024
<a href="#">Living Stones Village Usa Limited</a>	CA	\$74,345	President	\$40,000	<b>\$33,073</b>	2023
<a href="#">Family Promise Of Southwestern</a>	PA	\$74,481	Executive Di	\$58,396	<b>\$55,761</b>	2023
<a href="#">Rise Together Ministries</a>	MO	\$73,112	Director	\$28,800	<b>\$29,208</b>	2023
<a href="#">Children Requiring A Caring Kommunity</a>	NC	\$73,080	Executive Direc	\$59,800	<b>\$59,165</b>	2023
<a href="#">Christian Outreach Training And Research Institute</a>	CA	\$74,798	President/director	\$300	<b>\$241</b>	2024
<a href="#">International Mission Center</a>	MO	\$72,854	President	\$51,000	<b>\$48,943</b>	2025
<a href="#">Harborside Apartments Inc</a>	NJ	\$74,918	President	\$20,324	<b>\$17,375</b>	2023
<a href="#">40 West Assistance &amp; Referral Center Inc</a>	MD	\$74,929	Center Director	\$22,500	<b>\$19,564</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Jenkins Living Center Foundation</a>	SD	\$74,944	President/ceo	\$6,555	<b>\$6,728</b>	2024
<a href="#">Tampa Bay Economic Prosperity Foundation</a>	FL	\$75,000	President/ceo	\$59,083	<b>\$51,621</b>	2024
<a href="#">Porsesh Policy Research Institute</a>	WA	\$75,000	President	\$18,776	<b>\$16,096</b>	2023
<a href="#">Stewartstown Area Senior Citizens Center Inc</a>	PA	\$75,068	Director	\$34,580	<b>\$32,072</b>	2024
<a href="#">Greater Portland Economic Development</a>	OR	\$75,085	Executive Director	\$36,591	<b>\$32,537</b>	2023
<a href="#">Federation Of Organizations Housing</a>	NY	\$75,155	Cfo	\$49,604	<b>\$42,919</b>	2023
<a href="#">Crystal Garden Children's Center Inc</a>	MA	\$75,243	President	\$51,520	<b>\$41,948</b>	2025
<a href="#">Freedom Sailing Camp Of Fl Inc</a>	FL	\$75,281	Vice President	\$4,749	<b>\$4,149</b>	2024
<a href="#">Wedgefield Home For Kids</a>	SC	\$75,424	Cfo/treasure	\$400	<b>\$389</b>	2024
<a href="#">Hermosa Beach Kiwanis Foundation</a>	CA	\$72,205	Director	\$6,000	<b>\$4,819</b>	2024
<a href="#">Translational Testing And Training</a>	GA	\$75,497	Interim Ceo	\$49,325	<b>\$44,937</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	455 organizations. Compensation range \$2–\$203,993; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$73,847); for reference, expenses \$85,288 and assets \$327,697.
ROLE MATCH	Hector Colon, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	159 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	25 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	74 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	96 <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 (Hector Colon) 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 455 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,239 is reasonable (approximately the 74<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.