

# Siouxland Senior Center

Executive Director / CEO

EIN 420984100

IA · NTEE P81Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Pat Tomscha, Executive Director / CEO** (\$70,000) against **every comparable organization** that fit the selection criteria — **148** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

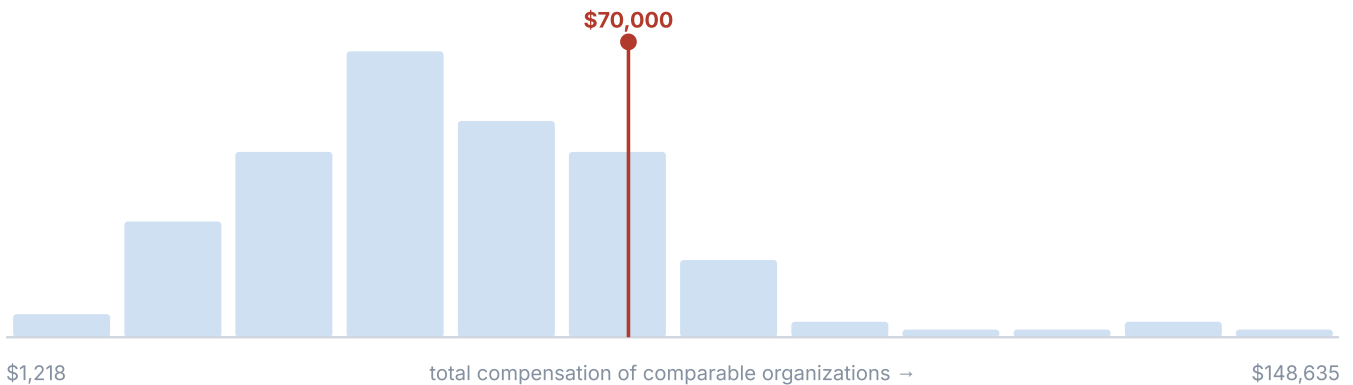
**Benchmarked executive:** Pat Tomscha — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P81Z).
BUDGET	Total revenue between \$279,780 and \$626,374 — 0.67x to 1.50x the subject's \$417,583 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

**148** organizations qualified on sector, size, and geography → **148** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,730	\$36,365	\$48,270	\$64,324	\$79,299	\$70,000
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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 IA 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="#">Hub City Senior Citizens Inc</a>	IL	\$417,867	Executive Di	\$53,560	<b>\$48,090</b>	2024
<a href="#">East Carroll Council On Aging</a>	LA	\$416,210	Executive Direc	\$65,600	<b>\$65,971</b>	2024
<a href="#">Colleton County Council On Aging</a>	SC	\$419,760	Executive Di	\$60,705	<b>\$59,547</b>	2023
<a href="#">Dillon County Council On Aging</a>	SC	\$414,482	Executive Director	\$45,980	<b>\$42,680</b>	2025
<a href="#">Senior Citizens Inc</a>	SD	\$420,768	Center Exec	\$55,618	<b>\$56,060</b>	2024
<a href="#">Clinton Community Christian Corp</a>	MS	\$421,902	Executive Di	\$48,139	<b>\$48,966</b>	2024
<a href="#">High Country Senior Citizens Inc</a>	WY	\$410,921	Executive Di	\$36,880	<b>\$35,138</b>	2025
<a href="#">Drive A Senior Austin Texas</a>	TX	\$426,687	Executive Director	\$59,867	<b>\$56,309</b>	2023
<a href="#">Dalhart Senior Citizens Association</a>	TX	\$427,857	Secretary, Executive Direc	\$32,000	<b>\$30,098</b>	2023
<a href="#">Aging Forward</a>	MO	\$407,283	Executive Di	\$89,060	<b>\$86,150</b>	2024
<a href="#">Holmes County Council On Aging Inc</a>	OH	\$402,802	Business Manager	\$60,189	<b>\$59,942</b>	2023
<a href="#">Southside Senior &amp; Community Center</a>	WA	\$432,496	Executive Di	\$27,500	<b>\$22,486</b>	2024
<a href="#">Kingman County Council On Aging Inc</a>	KS	\$434,565	Executive Director	\$47,275	<b>\$46,645</b>	2024
<a href="#">Parkview Center Inc</a>	MT	\$399,248	Executive Dir.	\$51,437	<b>\$52,134</b>	2023
<a href="#">The Shepherd's Center Of Northern Virginia</a>	VA	\$397,861	Executive Director	\$95,875	<b>\$84,545</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lake Gogebic Senior Citizens Club</a>	MI	\$397,111	Executive Di	\$43,391	<b>\$40,904</b>	2024
<a href="#">Heritage Senior Center Inc</a>	PA	\$438,136	Executive Director (Until 12/23)	\$41,283	<b>\$37,599</b>	2024
<a href="#">Alleghany County Council On Aging</a>	NC	\$395,931	Prev Exec Di	\$49,202	<b>\$45,234</b>	2025
<a href="#">Yarnell Regional Community Center</a>	AZ	\$395,786	Executive Director	\$38,087	<b>\$33,453</b>	2024
<a href="#">Ashtabula County Council On Aging Inc</a>	OH	\$395,081	Executive Director	\$39,000	<b>\$38,840</b>	2023
<a href="#">La Jolla Community Center</a>	CA	\$440,851	Executive Dir.	\$85,000	<b>\$67,034</b>	2024
<a href="#">Healthcare And Elder Law Programs</a>	CA	\$393,683	Executive Dir.	\$114,000	<b>\$89,904</b>	2024
<a href="#">Bristol Township Senior Center</a>	PA	\$389,884	Center Manager	\$68,620	<b>\$60,886</b>	2025
<a href="#">Senior Center Of Elk Grove Inc</a>	CA	\$450,167	Executive Dir.	\$57,011	<b>\$44,961</b>	2024
<a href="#">Maumee Seniors Inc</a>	OH	\$452,262	Exc. Director	\$64,836	<b>\$62,717</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 **148** organizations. Compensation range \$1,218–\$148,635; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$417,583); for reference, expenses \$471,776 and assets \$2,748,392.
ROLE MATCH	Pat Tomscha, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	76 <sup>th</sup>
Reportable pay only (column D), adjusted	85 <sup>th</sup>
All sources (D + E + F), adjusted	78 <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 (Pat Tomscha) 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 148 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,000 is reasonable (approximately the 82<sup>nd</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.