

202 West 108 Street Hdgc Inc

Executive Director / CEO

EIN 432085508

NY · NTEE L20

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Carolyn Hedigan, Executive Director / CEO** (\$25,733) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

Benchmarked executive: Carolyn Hedigan — 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 (L20).

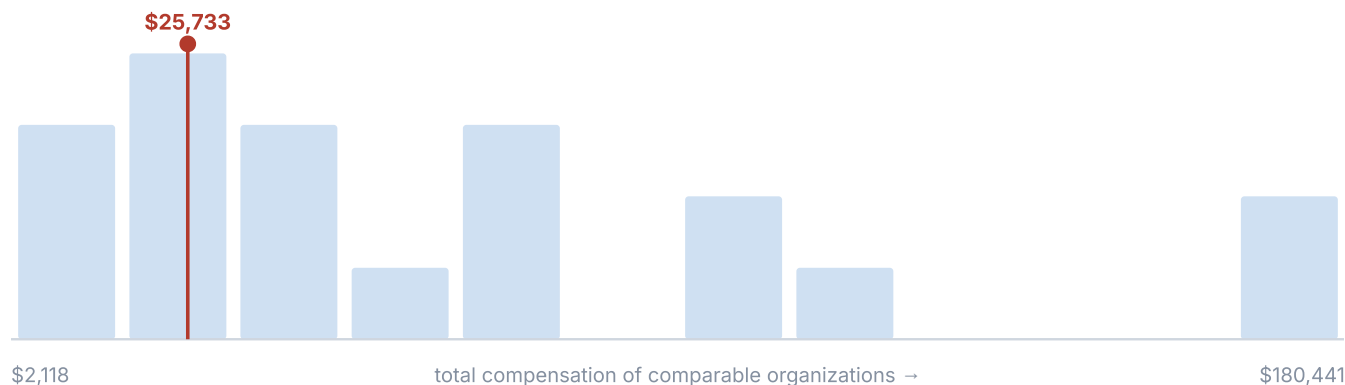
BUDGET Total revenue between \$56,957 and \$127,516 — 0.67x to 1.50x the subject's \$85,011 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L20) + NY + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography

→ **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,229

\$26,390

\$41,890

\$88,124

\$123,975

\$25,733



■ 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 NY 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
Housing Works Pitkin Avenue Hdfc Inc	NY	\$83,738	Secretary	\$27,348	\$28,156	2023
Community Residence For The Handicapped	NY	\$87,120	Ceo (Thru 6/24)	\$110,029	\$110,029	2024
Habitat For Humanity Housing Development	NY	\$87,385	Treasurer Until June 2023	\$32,660	\$33,625	2023
Share Ix Inc	NY	\$80,338	Executive Director	\$70,564	\$72,648	2023
White Plains Housing Development	NY	\$94,046	Executive Dir.	\$12,106	\$12,106	2024
Community Partnership Development	NY	\$94,843	President & Ceo	\$40,688	\$41,890	2023
Episcopal Community Housing Development	NY	\$95,006	President & Ceo	\$24,624	\$24,624	2024
Share Viii Inc	NY	\$95,316	Executive Director	\$70,564	\$72,648	2023
Tsi Properties I Inc	NY	\$73,522	Assist Secret(nonvoting)/ceo-tsiny	\$100,627	\$103,599	2023
721 East 6th Street Housing Development	NY	\$73,334	Executive Director	\$2,057	\$2,118	2023
Jamestown Affordable Housing Inc	NY	\$72,808	President	\$18,993	\$18,993	2024
Main-ferry Housing Development Fund	NY	\$72,018	President	\$104,461	\$104,461	2024
Habitat For Humanity Of Genesee	NY	\$103,514	Executive Di	\$53,748	\$52,363	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
White's Livery Housing Development	NY	\$106,819	Interim Ceo (February - July)	\$7,500	\$7,722	2023
Aim Community Living Inc	NY	\$108,072	Executive Director	\$36,676	\$36,676	2024
Housing Works Harlem Housing	NY	\$58,953	Secretary	\$27,348	\$28,156	2023
Share Xi Inc	NY	\$113,510	Executive Director	\$70,564	\$72,648	2023
Mental Retardation Community Services Of Nassau County-project	NY	\$113,605	Chief Executive Officer	\$179,760	\$179,760	2024
Phipps Affordable Housing Support Corp	NY	\$122,719	President/ceo	\$180,441	\$180,441	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 19 organizations. Compensation range \$2,118–\$180,441; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$85,011); for reference, expenses \$269,265 and assets \$1,255,534. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Carolyn Hedigan, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 17 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	26 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	53 rd

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 (Carolyn Hedigan) 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 19 similarly situated organizations (Same NTEE sector (L20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,733 is reasonable (approximately the 26th 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.