

Life Circle

Executive Director / CEO

This analysis benchmarks the total compensation of **Lea Vanmerkestyn, Executive Director / CEO** (\$62,500) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

Benchmarked executive: Lea Vanmerkestyn — 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 (E91).
BUDGET	Total revenue between \$153,104 and \$342,771 — 0.67x to 1.50x the subject's \$228,514 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E91), nationwide + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,069	\$19,340	\$37,241	\$69,351	\$90,494	\$62,500
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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 NM 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
Hermiston Rhf Housing Inc	CA	\$228,213	President/ceo	\$76,739	\$59,841	2024
Bethel Lutheran Home Foundation	SD	\$220,885	Blh Administrator	\$1,948	\$1,941	2024
Nevins Community Services Inc	MA	\$247,078	President & Ceo	\$89,425	\$72,570	2024
Angels' Place Inc	LA	\$205,633	Executive Director	\$69,883	\$69,492	2024
Holy Family Villa	IL	\$204,214	Secretary	\$46,301	\$40,047	2025
St Paul's House And Health Care Center	IL	\$255,486	President & Ceo - Vice Chair	\$13,404	\$12,252	2023
Southcoast Long-term Care Services Inc	MA	\$261,809	President & Ceo, Ex-officio (Until 1/2024)	\$310,296	\$251,812	2024
Serenity House Of Victor Inc	NY	\$263,335	Executive Director	\$82,490	\$69,304	2023
The Good Shepherd Lutheran Foundation	MN	\$192,667	President/ceo/administrato	\$24,601	\$22,601	2023
Island Nursing Home Inc	ME	\$191,788	Finance Cont	\$63,336	\$57,274	2024
Spaces For Living	ND	\$267,612	Chief Executive Officer	\$11,097	\$11,322	2023
Evangelical Services For The Aging	PA	\$180,374	President And Ceo	\$23,407	\$21,702	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Open Doors Adult Day Care Center	MO	\$179,920	Director	\$36,000	\$34,434	2024
West Central Mo Willow Estates Inc	MO	\$281,237	Chief Executive Officer	\$24,797	\$23,107	2025
Vmp Foundation Inc	WI	\$285,016	Ceo	\$10,118	\$9,543	2024
Eastside Senior Care Inc	NY	\$285,220	Cfo	\$5,891	\$4,807	2024
America's Choice Community Of Red Oak	IA	\$293,695	Director	\$31,322	\$30,173	2025
Seacoast Nursing And Rehabilitation	MA	\$160,545	Ttee/chair/pres (Ex-off) (Ceo, Bilh)	\$1,097,028	\$890,260	2024
Teresa House Inc	NY	\$327,169	Executive Dir.	\$77,885	\$63,557	2024
Long Term Care Ombudsman Services Of	CA	\$334,240	Executive Director	\$88,873	\$71,351	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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	20 organizations. Compensation range \$1,941–\$890,260; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$228,514); for reference, expenses \$192,225 and assets \$70,672.
ROLE MATCH	Lea Vanmerkestyn, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	65 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	15 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 (Lea Vanmerkestyn) 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 20 similarly situated organizations (Same NTEE sector (E91), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,500 is reasonable (approximately the 65th 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.