

# Sheltering Tree Housing Corporation

Executive Director / CEO

EIN 454896566

NE · NTEE L21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Denise Gehringer, Executive Director / CEO** (\$6,730) against **every comparable organization** that fit the selection criteria — **200** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 9<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Denise Gehringer — 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 (L21).

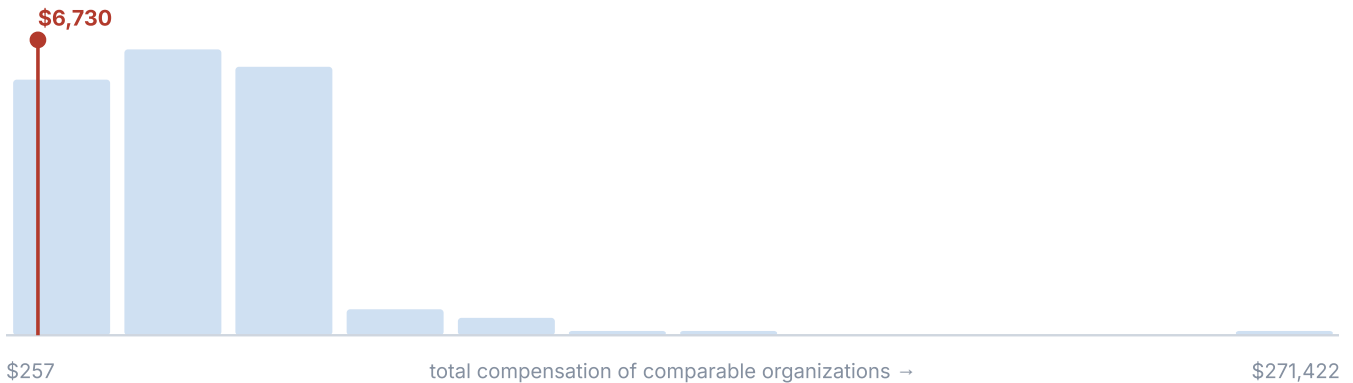
**BUDGET** Total revenue between \$136,858 and \$306,400 — 0.67x to 1.50x the subject's \$204,267 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

**200** organizations qualified on sector, size, and geography

→ **200** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,465

\$20,357

\$35,737

\$60,372

\$62,156

**\$6,730**



## ■ 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 NE 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="#">Connection Fund - Jefferson Inc</a>	CT	\$204,610	Ceo	\$35,690	<b>\$32,031</b>	2023
<a href="#">Garden Court</a>	WA	\$203,767	President	\$22,967	<b>\$19,118</b>	2024
<a href="#">Shelbourne Supportive Housing Inc</a>	MN	\$203,633	President/tr	\$68,006	<b>\$60,867</b>	2025
<a href="#">Chesapeake Supportive Housing Inc</a>	MN	\$205,589	President/tr	\$65,715	<b>\$62,156</b>	2023
<a href="#">Hubbard County Senior Housing Inc</a>	MN	\$202,387	President & Ceo	\$41,871	<b>\$38,467</b>	2024
<a href="#">Snhs Elderly Housing X Inc</a>	NH	\$206,533	Treasurer	\$53,564	<b>\$44,799</b>	2025
<a href="#">Cpnj Plainfield Residence II Inc</a>	NJ	\$206,584	Ceo - President	\$17,303	<b>\$14,788</b>	2023
<a href="#">St Annes Retirement Community</a>	CA	\$201,444	Ceo President	\$63,000	<b>\$50,579</b>	2024
<a href="#">Castorland Housing Development</a>	NY	\$200,935	Member/site Manager	\$32,500	<b>\$27,305</b>	2024
<a href="#">Rogers Supportive Housing Inc</a>	MN	\$207,613	President/tr	\$68,006	<b>\$60,867</b>	2025
<a href="#">Lutheran Housing Corporation Prairie Lake Apartments</a>	SD	\$200,659	Secretary/treasurer	\$33,490	<b>\$35,379</b>	2023
<a href="#">Neider House Ltd</a>	ID	\$207,996	Executive Director	\$16,468	<b>\$16,769</b>	2023
<a href="#">Renaissance Court Inc</a>	OR	\$200,240	Executive Director	\$20,653	<b>\$17,832</b>	2024
<a href="#">Community Housing Association Of Dodge</a>	KS	\$208,360	Housing Coordinator	\$24,866	<b>\$25,714</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pendleton Ministries 2 Inc</a>	CO	\$200,000	President/director	\$35,478	<b>\$31,629</b>	2024
<a href="#">Ken-crest Housing Pennsylvania Inc</a>	PA	\$208,688	Ceo	\$29,531	<b>\$27,381</b>	2024
<a href="#">Independence Hill Inc</a>	CO	\$199,526	President/director	\$43,633	<b>\$38,900</b>	2024
<a href="#">Ken-crest Housing Pa 2002 Inc</a>	PA	\$209,574	Ceo	\$29,531	<b>\$27,381</b>	2024
<a href="#">Greater Harrisburg Voa Living Ctr</a>	VA	\$209,995	Asst Sec/ass	\$116,809	<b>\$102,158</b>	2025
<a href="#">Catholic Housing Corporation Of Lansford</a>	PA	\$197,468	Chief Executive Officer	\$30,655	<b>\$28,423</b>	2024
<a href="#">Network Housing 2005 Inc</a>	OH	\$197,326	Ceo (Exited 3.24.25)	\$30,598	<b>\$30,131</b>	2024
<a href="#">Ginger Ford Northshore Fuller Center For Housing Inc</a>	LA	\$211,927	Associate Director	\$49,800	<b>\$50,984</b>	2024
<a href="#">Asi Greeley Inc</a>	MN	\$196,463	President/tr	\$68,006	<b>\$60,867</b>	2025
<a href="#">Good Shepherd Housing Corporation</a>	OH	\$196,317	Executive Director	\$53,884	<b>\$53,062</b>	2024
<a href="#">Residential Supports &amp; Servicesinc</a>	OH	\$195,978	Chairman	\$325	<b>\$330</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **200** organizations. Compensation range \$257–\$271,422; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$204,267); for reference, expenses \$278,209 and assets \$1,454,290.
ROLE MATCH	Denise Gehringer, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	171 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	9 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	8 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	25 <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 (Denise Gehringer) 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 200 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,730 is reasonable (approximately the 9<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.