

The Landing Apartments

Executive Director / CEO

This analysis benchmarks the total compensation of **Eric Johnson, Executive Director / CEO** (\$22,614) against **every comparable organization** that fit the selection criteria — **217** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

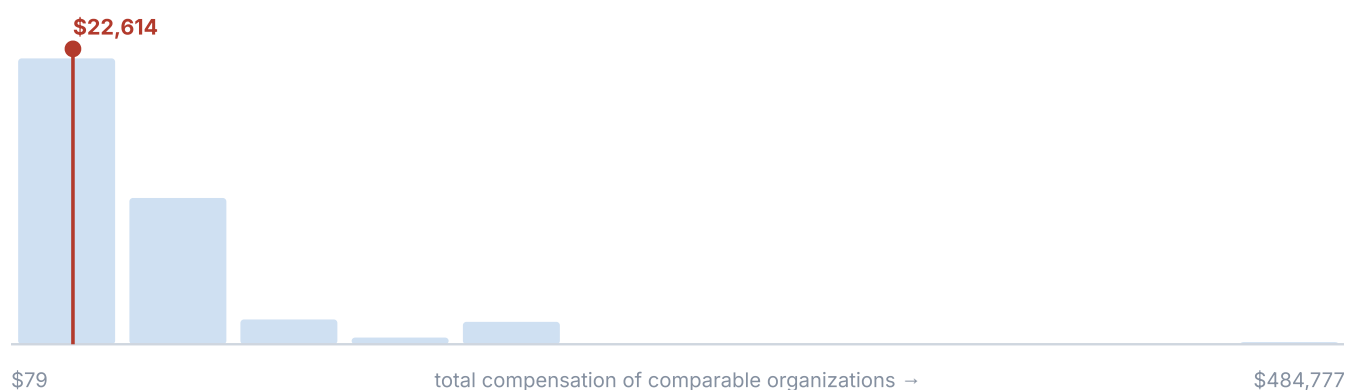
Benchmarked executive: Eric Johnson — reported title “PRESIDENT & EXECUTIVE VP”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$317,048 and \$709,809 — 0.67x to 1.50x the subject's \$473,206 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

217 organizations qualified on sector, size, and geography → **217** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,909

\$20,688

\$37,543

\$57,615

\$87,145

\$22,614



■ 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 MN 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
National Church Residences Development	OH	\$472,912	President	\$46,401	\$49,737	2024
Marin Homes For Independent Living	CO	\$470,536	President	\$22,009	\$21,358	2024
Jonah Affordable Housing	TN	\$476,478	Executive Director	\$37,497	\$39,889	2024
Habitat Housing Solutions Inc	FL	\$477,289	President & Ceo	\$31,879	\$31,204	2023
Change Happens Cdc	TX	\$468,693	Executive Director	\$125,000	\$130,281	2023
Great Falls Housing Corporation	NJ	\$468,644	Chair/president	\$11,741	\$10,922	2023
Dublin Transit Eah Inc	CA	\$478,483	President	\$32,623	\$28,509	2024
Alexandria Ministries Inc	CO	\$479,026	President	\$11,727	\$11,716	2023
Bristol Gardens Inc	PA	\$466,891	President/ T	\$46,154	\$47,956	2023
United Church Residences Of North Lewisburg Ohio Inc	OH	\$463,457	Treasurer	\$34,230	\$37,775	2023
Abbey Rhf Housing Inc	CA	\$483,873	President/ceo	\$68,128	\$59,536	2024
United Church Residences Of Burlington	OH	\$459,652	Treasurer	\$34,230	\$37,775	2023
Nhdc Hampton Court Apartments Inc	CA	\$487,216	President	\$13,750	\$12,016	2024
Villa At Meadow View Inc	MA	\$456,354	President	\$13,889	\$12,631	2024
Augusta Voa Elderly Housing Inc	VA	\$453,945	President	\$183,373	\$174,566	2025
Continental Gardens Housing Corporation	MT	\$493,615	Executive Director	\$19,661	\$21,448	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tg 304 Inc	TX	\$451,897	Executive Director	\$29,794	\$30,162	2024
Wayne Densch Center Inc	FL	\$494,994	Former Executive Director	\$81,522	\$79,794	2023
Episcopal Housing Of Birmingham Inc	AL	\$451,323	Executive Director	\$13,829	\$15,120	2024
Sayre Christian Village Apts Ii Inc	KY	\$495,528	Non-voting Board Member	\$6,346	\$6,900	2024
Ruperts Kids Inc	IN	\$450,629	President & Secretary	\$23,700	\$25,294	2024
Sacred Heart Village Ii Inc	CO	\$450,091	President	\$13,716	\$13,310	2024
Luther Village Iii Of Dover Inc	DE	\$498,818	Executive Director	\$5,345	\$5,297	2024
Lucian Manor Affordable Housing Inc	CA	\$447,045	President/ceo	\$12,716	\$11,441	2023
Snhs Elderly Housing Iv Inc	NH	\$500,310	Treasurer	\$53,564	\$48,764	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 217 organizations. Compensation range \$79–\$484,777; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$473,206); for reference, expenses \$681,226 and assets \$7,271,875. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Eric Johnson, reported title "*PRESIDENT & EXECUTIVE VP*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact**

title match — the board should confirm this is a comparable 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	15 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	29 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	61 st

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 (Eric Johnson) 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 13, 2026, comparing compensation against 217 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,614 is reasonable (approximately the 29th 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 13, 2026.