

Carolina Senior Living

Executive Director / CEO

EIN 454956541

NC · NTEE L21

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Lee Syria, Executive Director / CEO** (\$48,900) against **every comparable organization** that fit the selection criteria — **206** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72nd** percentile of comparable organizations within the typical range

Benchmarked executive: Lee Syria — reported title “PRESIDENT/CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L21).

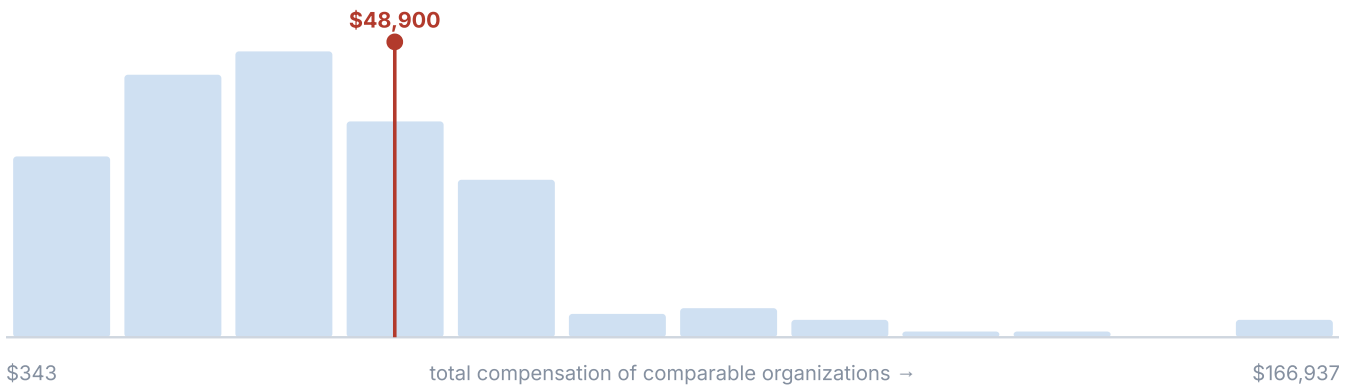
BUDGET Total revenue between \$180,607 and \$404,346 — 0.67x to 1.50x the subject's \$269,564 (the band tightens as size grows).

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

206 organizations qualified on sector, size, and geography

→ **206** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,948	\$20,738	\$35,543	\$51,901	\$64,699	\$48,900
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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 NC 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
Plazas De Merced	CO	\$269,480	Vice President	\$34,402	\$32,868	2023
Our Neighbors Inc	NC	\$268,874	Executive Dir.	\$39,000	\$37,995	2025
Snhs Elderly Housing V Inc	NH	\$268,258	Treasurer	\$53,564	\$46,633	2025
Snhs Ashland Elderly Housing Inc	NH	\$272,981	Treasurer	\$53,564	\$46,633	2025
Grandview Second Corporation	RI	\$273,292	President - Trustee	\$83,575	\$77,558	2024
Leeway-putnam Housing Corporation	CT	\$274,517	Executive Director	\$56,722	\$51,471	2024
Minnehaha County Supportive Housing	MN	\$264,357	President/tr	\$65,715	\$64,699	2023
Hart Residences Inc	CT	\$263,431	Executive Di	\$11,320	\$10,575	2023
Fields Corner Housing Corporation	MA	\$276,402	Executive Director	\$3,850	\$3,348	2024
Tb Housing Development Fund Company Inc	NY	\$276,508	Cfo	\$23,006	\$20,714	2023
Plaza Del Sol Manor Inc	CO	\$261,876	Executive Dir.	\$34,362	\$31,888	2024
Jewish Community Housing Inc	OH	\$278,174	Assistant Treasurer Until 7/27/2022	\$40,331	\$42,562	2023
Oaklawn Apartments Inc	IN	\$278,851	President & Ceo	\$52,409	\$53,489	2024
Lupine Housing Inc	CA	\$279,929	Executive Dir.	\$3,602	\$3,010	2024
West Central Missouri Oaktree Villa	MO	\$259,046	Chief Executive Officer	\$24,797	\$24,763	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Common Ground Development	MA	\$280,360	Vice Preside	\$30,745	\$26,738	2024
The Crossings Of Amelia Inc	OH	\$258,565	Chief Executive Officer	\$8,517	\$8,730	2024
1850 North Croskey Development	PA	\$280,632	President	\$62,690	\$62,291	2023
Edith Street Apartments Inc	CA	\$257,405	Former Exec Dir	\$15,870	\$13,655	2023
Asi Kansas City Inc	MN	\$282,961	President/tr	\$68,006	\$63,358	2025
Pleasant Street Housing Inc	ME	\$283,651	Executive Director	\$6,474	\$6,112	2025
Serv Center Housing Corporation	NJ	\$255,242	President	\$58,960	\$50,947	2024
Snhs Elderly Housing Xi Inc	NH	\$254,568	Treasurer	\$53,564	\$46,633	2025
Chickasaw Development Corporation	AL	\$254,207	Secretary Treasurer	\$8,265	\$8,642	2024
Delano Commons Senior Housing	MN	\$252,437	Executive Vp Of Commonbond Housing	\$18,918	\$18,626	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **206** organizations. Compensation range \$343–\$166,937; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$269,564); for reference, expenses \$455,538 and assets \$3,529,680. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Lee Syria, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	176 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	72 nd
Total compensation (D + F), as reported (no adjustments)	65 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	81 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 (Lee Syria) 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 206 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,900 is reasonable (approximately the 72nd 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.