

Peninsula Housing Development Inc Xviii

Executive Director / CEO

EIN 455347697
 FL · NTEE L22
 FY ending 2024-03-31
 June 9, 2026

This analysis benchmarks the total compensation of **Marta Navarro, Executive Director / CEO** (\$25,136) against **every comparable organization** that fit the selection criteria — **249** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

Benchmarked executive: Marta Navarro — reported title "DIRECTOR", 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 (L22).
BUDGET	Total revenue between \$225,583 and \$505,038 — 0.67x to 1.50x the subject's \$336,692 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

249 organizations qualified on sector, size, and geography → **249** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$10,548	\$21,891	\$39,918	\$62,797	\$87,501	\$25,136
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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 FL 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
Community For Affordable Senior	MN	\$335,417	Evp Of Commonbond Housing	\$18,918	\$20,486	2023
Afton Manor Inc	IA	\$339,377	Manager	\$13,360	\$16,032	2023
Buffalo Mercy Housing Development Fund	NY	\$339,655	Board Member/board President	\$25,080	\$24,837	2023
Lutheran Social Services Of Central Ohio	OH	\$340,026	President & Ceo	\$9,088	\$10,548	2023
Lutheran Housing Services 18 Inc	OH	\$332,392	President/ce	\$62,368	\$72,394	2023
Ridge Oak Iii Inc	NJ	\$331,830	Executive Director	\$61,663	\$57,095	2025
Snhs Elderly Housing Inc	NH	\$331,493	Treasurer	\$53,564	\$51,291	2025
Ridge Oak Management Inc	NJ	\$342,077	Executive Director	\$255,355	\$236,437	2025
Plymouth Place Inc	CA	\$329,741	President/ceo	\$68,128	\$62,622	2024
Five Graham Street	ME	\$328,973	President	\$45,000	\$49,383	2023
Ucc Xx Inc	OH	\$328,589	Treasurer	\$50,772	\$57,243	2024
Bay Aging Apartments Middlesex Inc	VA	\$345,184	President	\$267,673	\$268,024	2025
Ucc Iii Inc	OH	\$345,339	Treasurer	\$34,230	\$39,733	2023
Prairie Grove Apartments Inc	CA	\$327,526	President/ceo	\$68,128	\$62,622	2024
Lutheran Social Services Of Central Ohio	OH	\$327,519	President & Ceo	\$9,088	\$10,548	2023
Bay Aging Apartments Kilmarnock Inc	VA	\$326,843	President	\$267,673	\$268,024	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Snhs Pittsburg Elderly Housing Inc	NH	\$326,753	Treasurer	\$53,564	\$51,291	2025
Sylvan Retreat Apartments Inc	PA	\$326,618	Hdc Representative Directo	\$11,483	\$12,190	2024
Elmore Area Concerned Christians Inc	OH	\$346,983	Chief Executive Director	\$92,614	\$104,418	2024
Mcauley Manor Inc	CO	\$348,558	Director	\$37,575	\$38,353	2024
Charles Street Village Inc	CA	\$348,676	Ceo	\$34,300	\$32,459	2023
El Mirage Senior Village	CO	\$348,997	Vice President	\$34,402	\$36,152	2023
The Wartburg Residential Community Inc	NY	\$349,539	President	\$90,025	\$86,595	2024
Page Homestead Senior Housing Inc	NH	\$323,412	President	\$24,428	\$24,010	2024
Brook Oaks Senior Residences Inc	OH	\$350,229	President	\$48,755	\$54,969	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 249 organizations. Compensation range \$468–\$453,008; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$336,692); for reference, expenses \$540,822 and assets \$6,498,249. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Marta Navarro, reported title <i>"DIRECTOR"</i> , 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	197 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	31 st
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	37 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 (Marta Navarro) 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 249 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,136 is reasonable (approximately the 31st 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.