

Primrose Apartments Inc

Executive Director / CEO

EIN 463510845

PA · NTEE L22

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Wilma Torres, Executive Director / CEO** (\$18,725) against **every comparable organization** that fit the selection criteria — **218** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Wilma Torres — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$192,467 and \$430,897 — 0.67x to 1.50x the subject's \$287,265 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

218 organizations qualified on sector, size, and geography → **218** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,937	\$19,314	\$36,244	\$58,992	\$84,679	\$18,725
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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 PA 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
Independent Living Waipahu Inc	MN	\$288,164	President/tr	\$65,715	\$67,037	2023
Whitfield Place Inc	GA	\$288,241	President/ceo And Vice Chair	\$119,279	\$120,266	2024
Aster Inc	OR	\$286,149	Chair	\$6,799	\$6,331	2024
New Richmond Senior Housing Inc	MN	\$286,056	President & Ceo	\$41,871	\$41,488	2024
Ewing Community Seniors Housing Inc	MO	\$288,499	Bookkeeper	\$12,250	\$13,011	2024
Still Hopes Development Company	SC	\$289,773	Ceo	\$116,170	\$121,530	2024
Newburgh Seniors' Housing Corporation-	ME	\$289,775	Executive Director	\$3,355	\$3,369	2024
South Charleston Unity Apts Inc	WV	\$290,240	President	\$53,483	\$58,069	2024
Rose Of Mary Terrace	WA	\$290,470	Executive Di	\$36,157	\$33,420	2023
Boulevard Gardens Senior Housing	MN	\$291,169	Eexecutive Vp Commonbond Housing	\$18,918	\$19,299	2023
Richard Lieb Senior Apartments Inc	CA	\$283,023	Former Exec Dir	\$15,870	\$14,148	2023
Goodwin House Development Corporation	VA	\$281,848	Ghi Ceo	\$51,381	\$49,748	2024
The Green Living Foundation Inc	KS	\$292,792	Foundation Director	\$20,334	\$22,029	2024
Ucc Xxiv Inc	MS	\$293,600	Treasurer	\$50,772	\$56,704	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bay Aging Apartments Colonial Beach Inc	VA	\$280,508	President	\$17,050	\$16,508	2024
Waukegan Housing Development Corp	IL	\$294,305	President	\$51,025	\$50,303	2024
Sparta Retirement Community Inc	MI	\$280,087	President & Ceo	\$31,878	\$33,970	2023
Lss Manor Inc - Lake Geneva	WI	\$294,891	President	\$40,683	\$42,606	2024
Spring Meadows Ii Senior Non-profit Housing	MI	\$279,312	Administrator	\$30,745	\$31,822	2024
Cross Lanes Unity Apartments Inc	WV	\$279,009	President	\$53,483	\$58,069	2024
Friendship Plaza I Inc	OH	\$296,095	Treasurer	\$34,230	\$37,429	2023
Network Housing '96 Inc	OH	\$278,359	Ceo (Exited 3.24.25)	\$30,598	\$32,498	2024
Lutheran Housing Services 13 Inc	OH	\$296,914	President/ce	\$62,368	\$68,197	2023
Baileys Grove Retirement Community Inc	MI	\$296,918	President & Ceo	\$31,878	\$33,970	2023
Stevens Senior Housing Of Ludlow Inc	MA	\$276,929	Assistant Clerk	\$13,641	\$12,292	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	218 organizations. Compensation range \$286–\$480,343; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$287,265); for reference, expenses \$450,129 and assets \$4,956,651. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Wilma Torres, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	180 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	22 nd
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	19 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 (Wilma Torres) 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 218 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$18,725 is reasonable (approximately the 22nd 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.