

Notre Dame Living Center Inc

Executive Director / CEO

EIN 470797476
 NE · NTEE L20
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Theresa Swoboda, Executive Director / CEO** (\$375) against **every comparable organization** that fit the selection criteria — **259** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Theresa Swoboda — 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 (L20).
BUDGET	Total revenue between \$128,122 and \$286,842 — 0.67x to 1.50x the subject's \$191,228 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

259 organizations qualified on sector, size, and geography → **259** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,161	\$16,408	\$32,764	\$55,278	\$72,757	\$375
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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 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
Jbf Projects Inc	OH	\$191,336	Project Manager	\$11,180	\$11,334	2023
Opportunity Apartments Inc	IN	\$191,033	President/ceo	\$9,893	\$9,700	2024
Asi Great Falls Inc	MN	\$190,468	President/tr	\$65,715	\$62,156	2023
Glenn-verde Housing Inc	AZ	\$190,266	President/ceo	\$34,911	\$31,216	2024
St Francis Of Assisi Residences At	MA	\$190,168	Exec. Dir./p	\$3,180	\$2,735	2023
Wilson Street Apartments Inc	RI	\$189,475	President - Trustee	\$83,575	\$74,509	2024
Roxbury Main Streets Revitalization Corporation	MA	\$189,221	Executive Director	\$86,893	\$72,598	2024
West Central Mo Hickory Estates Inc	MO	\$193,499	Chief Executive Officer	\$24,797	\$23,790	2025
Sabin Group I	CO	\$188,844	Board President & Ceo Of Mhcd	\$24,467	\$22,457	2023
City Helps Cdc	IL	\$194,169	Executive Director	\$36,667	\$33,516	2024
Vip Rjp Housing Development Fund	NY	\$187,328	President/ceo	\$50,896	\$44,023	2023
Black Hills Workshop Residential	SD	\$196,231	Ceo	\$38,491	\$38,478	2025
Dwight Way Housing Inc	CA	\$186,012	Ceo	\$47,732	\$39,453	2023
Broadwal Inc	MA	\$185,519	Executive Director	\$18,487	\$15,446	2024
Asi Henderson Inc	MN	\$185,291	President/tr	\$68,006	\$60,867	2025
Network Housing '91 Inc	OH	\$197,210	Ceo (Exited 3.24.25)	\$30,598	\$30,131	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Suburban Alternatives Land Trust	CA	\$184,910	Chairman-ceo	\$96,000	\$77,073	2024
Las Vegas Supportive Housing Inc	MN	\$184,865	President/tr	\$68,006	\$60,867	2025
Habitat For Humanity Of Highland Co Inc	OH	\$184,627	Director	\$10,710	\$10,547	2024
Asi - Jamestown Inc	MN	\$184,619	President/tr	\$65,715	\$62,156	2023
Sean Brook House Inc	MA	\$184,359	Executive Director	\$29,252	\$25,162	2023
Allies Homes 2005 Inc	NJ	\$183,802	Chief Executive Officer	\$29,476	\$24,469	2024
Eden Park Inc	WV	\$183,731	Executive Di	\$5,941	\$6,157	2023
Ocl Properties Viii Inc	NY	\$180,843	Chief Financial Officer	\$73,290	\$61,574	2024
Pinellas Urban Properties And Services Inc	FL	\$180,026	President & Ceo	\$24,734	\$21,603	2024

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.

● Sample, role match & sensitivity

PEER COUNT 259 organizations. Compensation range \$735–\$271,422; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$191,228); for reference, expenses \$194,060 and assets \$692,583.

ROLE MATCH Theresa Swoboda, reported title "*DIRECTOR*", 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	169 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	25 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 (Theresa Swoboda) 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 259 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$375 is reasonable (approximately the 0th 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.