

# Second Wind Cottages Inc

Executive Director / CEO

EIN 471807433  
 NY · NTEE L20  
 FY ending 2023-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **David Shapiro, Executive Director / CEO** (\$27,100) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42<sup>nd</sup>** percentile of comparable organizations within the typical range

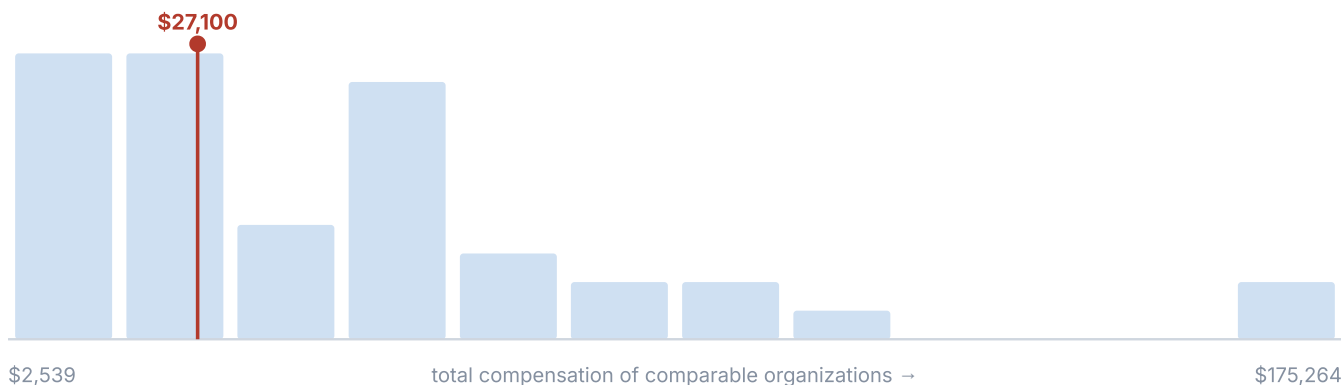
**Benchmarked executive:** David Shapiro — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20).
BUDGET	Total revenue between \$214,316 and \$479,812 — 0.67x to 1.50x the subject's \$319,875 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20) + NY + budget 0.67–1.5x revenue.

**43** organizations qualified on sector, size, and geography → **43** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,618	\$19,146	\$38,173	\$59,483	\$96,644	\$27,100
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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 NY 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
<a href="#">Parkway Commons Housing Development</a>	NY	\$332,966	Ceo	\$62,774	<b>\$60,973</b>	2024
<a href="#">287 Housing Development Fund Corporation</a>	NY	\$335,560	President (Through 2/23/24)	\$16,551	<b>\$16,076</b>	2024
<a href="#">Breaking Ground Iii Hdfc</a>	NY	\$337,680	President & Ceo	\$14,471	<b>\$14,056</b>	2024
<a href="#">Brookside Senior Housing Development</a>	NY	\$341,111	Executive Director (To Dec 2023)	\$11,334	<b>\$11,334</b>	2023
<a href="#">Seventeenth Street Housing Development</a>	NY	\$344,346	President & Ceo (Thru 4/23)	\$56,332	<b>\$56,332</b>	2023
<a href="#">St Mark's Terrace Dundee</a>	NY	\$345,142	Administrator	\$60,607	<b>\$58,868</b>	2024
<a href="#">Hrh Neighborhood Hdfc Inc</a>	NY	\$347,636	President &	\$20,444	<b>\$19,857</b>	2024
<a href="#">Loretto O'brien Road Housing Development</a>	NY	\$291,519	Chairperson	\$27,907	<b>\$26,408</b>	2025
<a href="#">Senior Citizens Overlook Inc</a>	NY	\$350,254	Manager	\$54,534	<b>\$52,969</b>	2024
<a href="#">Association To Benefit Children Hdfc</a>	NY	\$285,288	President/ceo	\$109,836	<b>\$109,836</b>	2023
<a href="#">Hg Holding Housing Development Fund</a>	NY	\$354,750	President & Ceo	\$34,117	<b>\$32,284</b>	2025
<a href="#">91 Carlton Avenue Housing Development</a>	NY	\$281,966	Ceo	\$59,698	<b>\$57,985</b>	2024
<a href="#">Oh 126th St Housing Development</a>	NY	\$277,143	President	\$87,582	<b>\$87,582</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ler Housing Development Fund Corp</a>	NY	\$277,109	President	\$101,830	<b>\$98,909</b>	2024
<a href="#">228 East 46th Street Housing Development</a>	NY	\$363,165	Ceo	\$59,698	<b>\$57,985</b>	2024
<a href="#">Harlem United Supportive</a>	NY	\$276,480	President	\$4,327	<b>\$4,327</b>	2023
<a href="#">New Rochelle Community Housing</a>	NY	\$275,251	Executive Vice President	\$39,301	<b>\$38,173</b>	2024
<a href="#">Housing Opportunities Housing</a>	NY	\$274,875	President	\$2,614	<b>\$2,539</b>	2024
<a href="#">Cortland Housing Assistance Council</a>	NY	\$371,424	Executive Dir.	\$51,796	<b>\$50,310</b>	2024
<a href="#">Ws Housing Development Fund Co Inc</a>	NY	\$371,966	Board Member/president & Treasurer	\$25,080	<b>\$24,360</b>	2024
<a href="#">Southern Hills Preservation Corpora</a>	NY	\$267,416	Exec. Direct	\$69,808	<b>\$67,805</b>	2024
<a href="#">Madison Street Housing Development</a>	NY	\$264,150	President/ed	\$61,872	<b>\$60,097</b>	2024
<a href="#">Venture Care Housing Development Fund Co Inc</a>	NY	\$254,990	Chief Executive Officer	\$38,189	<b>\$38,189</b>	2023
<a href="#">Amsterdam Continuing Care Health System</a>	NY	\$254,412	President / Ceo	\$15,418	<b>\$15,418</b>	2023
<a href="#">573 Warren Street Housing</a>	NY	\$385,815	Secretary	\$13,130	<b>\$12,753</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2023 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 NY 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](https://peerbasis.org/methodology).

### ● Sample, role match & sensitivity

PEER COUNT	43 organizations. Compensation range \$2,539–\$175,264; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$319,875); for reference, expenses \$254,231 and assets \$1,372,048.
ROLE MATCH	David Shapiro, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	37 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	42 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	40 <sup>th</sup>
Reportable pay only (column D), adjusted	84 <sup>th</sup>
All sources (D + E + F), adjusted	0 <sup>th</sup>

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 (David Shapiro) 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 43 similarly situated organizations (Same NTEE sector (L20) + NY + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$27,100 is reasonable (approximately the 42<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.