

# Dni 5 Inc

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **John Smith, Executive Director / CEO** (\$9,597) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** John Smith — 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 \$40,883 and \$91,530 — 0.67x to 1.50x the subject's \$61,020 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20) + MA + budget 0.67–1.5x revenue.

**15** organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,684	\$14,807	\$24,869	\$29,484	\$41,914	\$9,597
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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 MA 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="#">Homes Of Care Iii Inc</a>	MA	\$61,216	President & Ceo/director	\$24,869	<b>\$24,869</b>	2024
<a href="#">Dpi Webster Inc</a>	MA	\$61,884	President/director	\$25,500	<b>\$25,500</b>	2024
<a href="#">Crc Housing Corporation</a>	MA	\$59,556	President & Ceo	\$38,739	<b>\$39,883</b>	2023
<a href="#">Work Housing Corporation</a>	MA	\$62,931	President	\$28,956	<b>\$28,956</b>	2024
<a href="#">Bradstreet Community Housing Corporation</a>	MA	\$57,699	Ceo	\$23,870	<b>\$23,255</b>	2025
<a href="#">Westminsterwashingtonnmtc Inc</a>	MA	\$68,073	Board Member	\$4,648	<b>\$4,528</b>	2025
<a href="#">Gloucester Housing Inc</a>	MA	\$53,167	Ceo	\$211,478	<b>\$211,478</b>	2024
<a href="#">Fort Hill Housing Inc</a>	MA	\$50,158	President & Ceo	\$42,027	<b>\$43,268</b>	2023
<a href="#">Vinfen Corporation Of Forest Inc</a>	MA	\$49,044	Former Director & Ceo	\$21,978	<b>\$22,627</b>	2023
<a href="#">The Association's Second Property Inc</a>	MA	\$48,886	President	\$7,684	<b>\$7,684</b>	2024
<a href="#">Homes Of Care Inc</a>	MA	\$48,798	President & Ceo/director	\$24,869	<b>\$24,869</b>	2024
<a href="#">Bridgewell Merrimac Housing Corporation</a>	MA	\$48,482	Ceo	\$21,300	<b>\$21,929</b>	2023
<a href="#">The Association's Fourth Property Inc</a>	MA	\$43,839	President	\$7,684	<b>\$7,684</b>	2024
<a href="#">The Association's Third Property Inc</a>	MA	\$43,511	President	\$7,684	<b>\$7,684</b>	2024
<a href="#">35 Catherine Street Inc</a>	MA	\$88,841	President & Ceo	\$29,151	<b>\$30,012</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

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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 MA 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

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**PEER COUNT** 15 organizations. Compensation range \$4,528–\$211,478; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$61,020); for reference, expenses \$100,307 and assets \$1,286,257. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** John Smith, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 1 peer 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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	27 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <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

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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 (John Smith) 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 10, 2026, comparing compensation against 15 similarly situated organizations (Same NTEE sector (L20) + MA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,597 is reasonable (approximately the 27<sup>th</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 10, 2026.