

Emporia Senior Center Inc

Executive Director / CEO

EIN 480968976

KS · NTEE P81Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ian Boyd, Executive Director / CEO** (\$68,982) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Ian Boyd — reported title “President and CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P81Z).

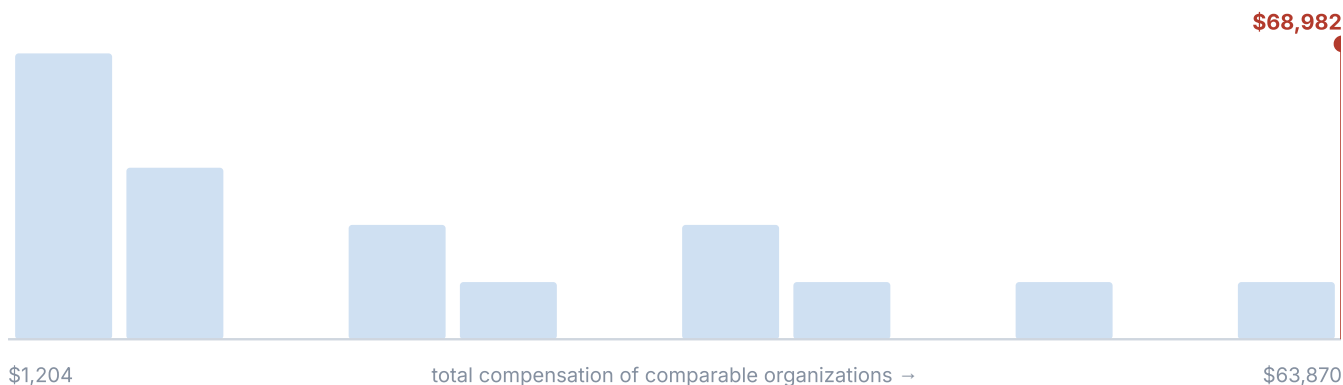
BUDGET Total revenue between \$64,275 and \$143,899 — 0.67x to 1.50x the subject's \$95,933 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,378	\$4,560	\$14,929	\$33,336	\$46,668	\$68,982
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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 KS 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
North End Senior Solutions	OR	\$94,975	Lubeck	\$13,060	\$11,226	2023
Community And Seasoned Citizens Inc	OH	\$88,363	Trustee	\$3,432	\$3,269	2024
St Ann's Greens Of Leroy Inc	NY	\$104,595	President/ceo	\$78,615	\$63,870	2024
Forever Young Activity Center	TX	\$104,600	Vice President	\$5,413	\$4,869	2024
Fayetteville-lincoln County Senior Citizens Inc	TN	\$107,456	Executive Director	\$21,055	\$19,386	2025
Altogether In Love	CA	\$108,146	President	\$24,000	\$18,632	2024
Ohio Senior Olympics Inc	OH	\$110,630	Executive Di	\$11,669	\$11,112	2024
Jenkins Living Center Foundation	SD	\$74,944	President/ceo	\$6,555	\$6,504	2024
Senior Citizen Outreach Entity Inc	LA	\$117,803	Executive Dir.	\$3,562	\$3,631	2023
Big Valley Fifty Plus	CA	\$120,511	Treasurer	\$1,550	\$1,204	2024
Lewis County Senior Citizens Inc	TN	\$66,770	Executive Director	\$25,000	\$23,627	2024
Marshall County Senior Citizens Corp	TN	\$127,301	Executive Director	\$44,136	\$41,711	2024
Hesston Area Seniors Inc	KS	\$64,476	Director	\$33,957	\$32,983	2024
Greenmount Senior Center Inc	MD	\$128,472	Officer	\$42,000	\$34,393	2025
Faith In Action Caregivers Inc	WV	\$129,899	Executive Director	\$53,030	\$51,624	2024
Las Vegas Deaf Seniors	NV	\$143,458	President	\$1,650	\$1,487	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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	16 organizations. Compensation range \$1,204–\$63,870; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$95,933); for reference, expenses \$207,784 and assets \$381,323. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Ian Boyd, reported title " <i>President and CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	88 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 (Ian Boyd) 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 16 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,982 is reasonable (approximately the 100th 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.