

Freedom West Community Development Corp

Executive Director / CEO

EIN 481269237
 OK · NTEE L20
 FY ending 2024-09-30
 June 10, 2026

This analysis benchmarks the total compensation of **Kay Decker, Executive Director / CEO** (\$6,000) against **every comparable organization** that fit the selection criteria — **303** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

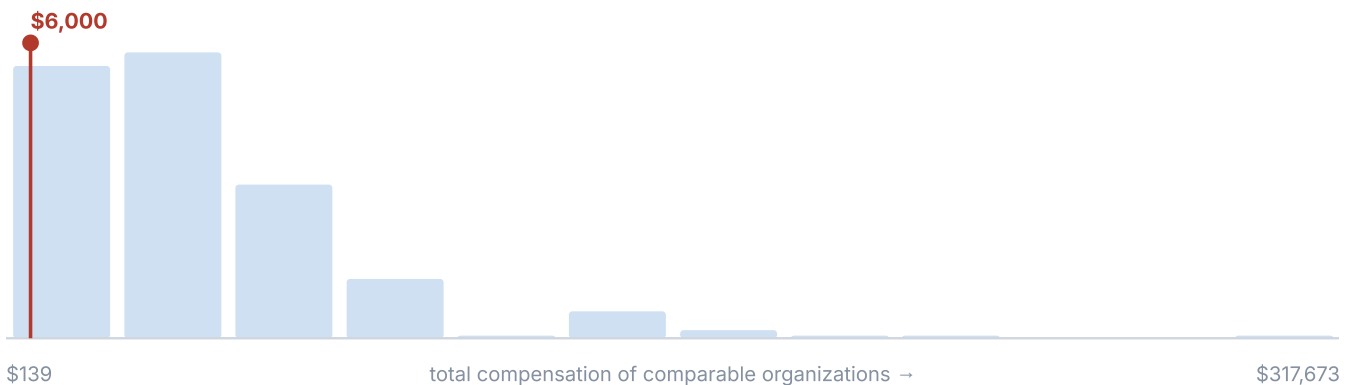
Benchmarked executive: Kay Decker — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20).
BUDGET	Total revenue between \$302,411 and \$677,041 — 0.67x to 1.50x the subject's \$451,361 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

303 organizations qualified on sector, size, and geography → **303** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,999 10TH	\$19,072 25TH	\$39,486 MEDIAN	\$58,617 75TH	\$90,628 90TH	\$6,000 THIS ORG · 4TH
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\$6,000



■ 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 OK 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
Creative Compassion Inc	TN	\$449,731	Executive Director/ceo	\$43,922	\$41,928	2024
Habitat For Humanity International	NE	\$449,627	Executive Di	\$60,000	\$58,606	2024
Nehemiah Project La Inc	CA	\$449,577	President And Ceo	\$48,830	\$39,423	2023
Opportunity Builders A Not For Profit Development	CA	\$446,905	President And Executive Direc	\$31,792	\$25,667	2023
Luther House Iv Inc	PA	\$446,293	Executive Di	\$35,339	\$32,004	2024
Habitat For Humanity International	PA	\$457,691	Executive Di	\$87,990	\$82,041	2023
Big Daisy Corp	PA	\$444,299	President - Hopephl	\$16,154	\$15,062	2023
Patuxent Habitat For Humanity Inc	MD	\$460,198	Office Manager	\$56,280	\$49,195	2023
Powell Boulevard Apartments Inc	OR	\$442,455	President & Ceo	\$45,693	\$38,536	2024
Edward Romero Terrace	FL	\$460,871	Executive Vp	\$72,591	\$61,930	2024
Pennsylvania Home Lending	PA	\$441,683	President And Ceo	\$25,763	\$23,332	2024
Zion Hill Community Development Corporation	GA	\$441,452	Executive Director	\$92,887	\$87,324	2023
State College Community Land Trust Inc	PA	\$462,215	Executive Director	\$54,905	\$51,193	2023
The Bangsund Dwelling Place Nfp	WA	\$440,359	Executive Director	\$66,500	\$55,666	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dlh Low-income Housing Inc	OK	\$462,429	Vice President & Executive Director	\$40,000	\$40,000	2024
The Davidson Housing Coalition	NC	\$462,855	Executive Dir.	\$55,000	\$53,135	2023
Nazareth Villages li Inc	KY	\$439,114	President And Ceo	\$30,966	\$29,435	2025
Bexar Rhf Housing Inc	CA	\$438,912	President/ceo	\$68,128	\$53,425	2024
Community First Land Trust	SC	\$438,798	Executive Director	\$30,000	\$28,423	2024
Hope And Care Outreach	NV	\$464,124	Ceo	\$82,991	\$77,779	2023
Pauahi Elderly Inc	CA	\$438,001	President/ceo	\$68,128	\$53,425	2024
Housing Independence Inc	FL	\$466,288	Housing Svc Director	\$78,682	\$67,127	2024
DeKalb Throop Housing Development Fund Co Inc	NY	\$466,697	Executive Director	\$84,000	\$68,933	2024
Franklin-williamson Properties Inc	IL	\$435,784	Chair	\$19,355	\$16,835	2025
Paula Apartments Inc	CA	\$467,789	Non-voting Vp/coo	\$53,033	\$41,588	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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 303 organizations. Compensation range \$139–\$317,673; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$451,361); for reference, expenses \$260,629 and assets \$1,647,435. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Kay Decker, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	177 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	4 th
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	58 th
All sources (D + E + F), adjusted	2 nd

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 (Kay Decker) 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 303 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,000 is reasonable (approximately the 4th 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 10, 2026.