

# Luther Towers Iv Of Dover Inc

Executive Director / CEO

EIN 510370460  
 DE · NTEE L22  
 FY ending 2025-06-30  
 June 13, 2026

This analysis benchmarks the total compensation of **Kim Mendoza, Executive Director / CEO** (\$5,511) against **every comparable organization** that fit the selection criteria — **291** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 3<sup>rd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

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

## How comparable organizations were selected

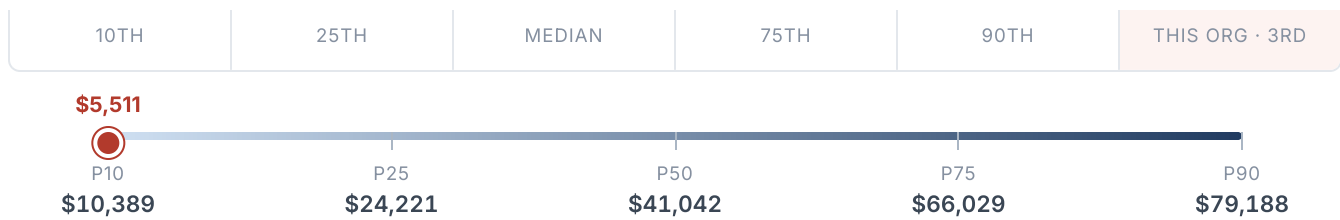
SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$299,014 and \$669,435 — 0.67x to 1.50x the subject's \$446,290 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

**291** organizations qualified on sector, size, and geography → **291** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,389	\$24,221	\$41,042	\$66,029	\$79,188	<b>\$5,511</b>
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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 DE 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="#">Chv Buckingham Housing Development Fund</a>	NY	\$445,249	President	\$87,526	<b>\$85,360</b>	2023
<a href="#">D'youville Elderly Housing Corporation</a>	MA	\$445,176	Former President/ Ceo	\$2,380	<b>\$2,308</b>	2023
<a href="#">Good Samaritan League Of America Inc</a>	ID	\$445,132	Ceo	\$79,778	<b>\$88,967</b>	2024
<a href="#">Liberty Manor For Veterans Inc</a>	FL	\$447,572	President	\$64,910	<b>\$63,923</b>	2024
<a href="#">Gallagher Mansion Inc</a>	MD	\$448,849	Secretary	\$11,427	<b>\$11,199</b>	2024
<a href="#">Philippian Gardens Inc</a>	PA	\$449,934	Executive Di	\$62,260	<b>\$67,010</b>	2023
<a href="#">Westminster Asbury East Inc</a>	FL	\$442,573	Ceo/presiden	\$36,488	<b>\$36,995</b>	2023
<a href="#">Schoharie County Housing Development</a>	NY	\$442,055	Executive Director	\$23,474	<b>\$22,236</b>	2024
<a href="#">Booth Manor Inc</a>	NE	\$450,725	President	\$9,613	<b>\$10,838</b>	2024
<a href="#">Good Shepherd Senior Housing Corporation</a>	CA	\$441,270	Chief Executive Officer	\$40,383	<b>\$36,555</b>	2024
<a href="#">The Residences At Neponset Field Inc</a>	MA	\$451,548	Chief Executive Officer	\$42,255	<b>\$40,981</b>	2023
<a href="#">National Steelworkers Oldtimers</a>	FL	\$451,562	Vice Preside	\$75,384	<b>\$72,325</b>	2025
<a href="#">Saint Elizabeth Terrace Warwick</a>	RI	\$454,615	President & Ceo	\$27,641	<b>\$27,784</b>	2024
<a href="#">Nch'i Wana Housing</a>	OR	\$455,559	Executive Director	\$60,310	<b>\$60,447</b>	2023
<a href="#">Bay Aging Apartments Gloucester Inc</a>	VA	\$437,000	President	\$17,050	<b>\$17,258</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Greencastle Of Sterling Inc</a>	IL	\$456,225	President & Ceo	\$50,615	<b>\$52,164</b>	2024
<a href="#">Rochester Senior Housing Inc</a>	MN	\$436,349	President/tr	\$65,715	<b>\$68,071</b>	2024
<a href="#">United Church Residences Of Greenwood</a>	OH	\$456,733	Treasurer	\$50,772	<b>\$56,373</b>	2024
<a href="#">2life Realty Inc</a>	MA	\$456,866	Ceo, President	\$13,523	<b>\$13,115</b>	2023
<a href="#">Mirabella Washington Foundation</a>	WA	\$433,803	Director	\$38,074	<b>\$35,734</b>	2024
<a href="#">Mckendree Lambuth At Gallatin Inc</a>	TN	\$459,465	President	\$46,401	<b>\$52,641</b>	2023
<a href="#">Peace Presbyterian Village</a>	MI	\$460,195	Administrator	\$47,128	<b>\$50,994</b>	2024
<a href="#">5199 Mission Street Senior Housing Inc</a>	CA	\$460,301	Executive Dir.	\$13,111	<b>\$12,218</b>	2023
<a href="#">Parker Home And Associates</a>	CA	\$431,377	Asst Admin	\$43,777	<b>\$40,799</b>	2023
<a href="#">Vision Personal Care Home Inc</a>	GA	\$461,289	Director	\$101,000	<b>\$106,459</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE cost of living and 2025 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 DE 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** 291 organizations. Compensation range \$323–\$387,933; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$446,290); for reference, expenses \$431,620 and assets \$1,488,124.

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

**RELATED-ORG PAY** 232 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 15 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	3 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	3 <sup>rd</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	22 <sup>nd</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 (Kim Mendoza) 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 13, 2026, comparing compensation against 291 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,511 is reasonable (approximately the 3<sup>rd</sup> 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 13, 2026.