

# Homes For Shippensburg Inc

Executive Director / CEO

EIN 522148579  
 MD · NTEE L22  
 FY ending 2024-03-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Dana Johnson, Executive Director / CEO** (\$27,109) against **every comparable organization** that fit the selection criteria — **187** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36<sup>th</sup>** percentile of comparable organizations within the typical range

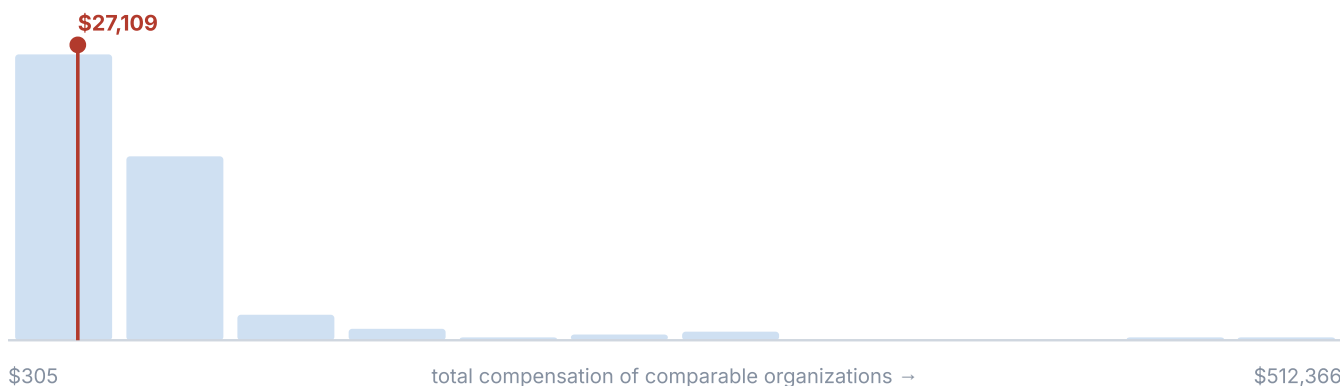
**Benchmarked executive:** Dana Johnson — reported title “VICE PRESIDENT & DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (L22).
- BUDGET** Total revenue between \$158,373 and \$354,567 — 0.67x to 1.50x the subject's \$236,378 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

**187** organizations qualified on sector, size, and geography → **187** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,599	\$20,279	\$38,538	\$62,925	\$97,679	\$27,109
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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 MD 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="#">Presbyterian Home Quitman Retirement</a>	GA	\$238,240	President/ceo	\$54,562	<b>\$58,681</b>	2024
<a href="#">O'bannon Terrace Of Goshen Inc</a>	OH	\$238,262	Chief Executive Officer	\$7,729	<b>\$9,014</b>	2023
<a href="#">Alloway Housing Development</a>	NY	\$239,066	Director And President	\$3,026	<b>\$2,925</b>	2024
<a href="#">Chestnut Manor Association</a>	WA	\$233,504	Secretary Treasurer	\$40,075	<b>\$39,511</b>	2023
<a href="#">Beloit Assisted Living Inc</a>	WI	\$233,461	President	\$13,019	<b>\$14,543</b>	2024
<a href="#">Central Park Senior Residences Inc</a>	KS	\$231,128	President	\$2,639	<b>\$3,050</b>	2024
<a href="#">Sepp Rural Elderly Housing Inc</a>	NY	\$242,040	Executive Director	\$21,973	<b>\$21,238</b>	2024
<a href="#">Catholic Eldercare At St Hedwig's</a>	MN	\$242,381	President/ceo	\$33,545	<b>\$35,454</b>	2024
<a href="#">Aaa Elderly Housing - Heritage Villa Of</a>	AR	\$243,182	Executive Director	\$12,818	<b>\$15,867</b>	2023
<a href="#">Renewal House Inc</a>	CT	\$243,316	Executive Di	\$61,214	<b>\$61,391</b>	2024
<a href="#">Edgecomb Woods</a>	ME	\$243,350	Interim President And Ceo	\$47,322	<b>\$50,685</b>	2024
<a href="#">St Joseph Community Land Trust</a>	NV	\$229,318	Executive Dir.	\$98,462	<b>\$108,685</b>	2023
<a href="#">Westfield Towers Inc</a>	PA	\$244,887	Ceo	\$18,725	<b>\$19,973</b>	2024
<a href="#">Whitewater Manor Inc</a>	WI	\$245,060	President	\$36,618	<b>\$40,905</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Asi Freeport Senior Housing Inc</a>	MN	\$227,228	President/tr	\$65,715	<b>\$69,455</b>	2024
<a href="#">Sands Horizon li Inc</a>	GA	\$247,015	Secretary, Manager	\$9,000	<b>\$9,430</b>	2025
<a href="#">Ebenezer Lakes Senior Housing</a>	MN	\$225,186	President	\$77,189	<b>\$83,992</b>	2023
<a href="#">Summerfield Senior Residences Inc</a>	KS	\$247,610	President	\$2,639	<b>\$3,050</b>	2024
<a href="#">Cabell-huntington Unity Apts Inc</a>	WV	\$224,685	President	\$53,483	<b>\$61,940</b>	2024
<a href="#">River Town Heights Inc</a>	MN	\$224,666	President And Ceo	\$41,871	<b>\$44,254</b>	2024
<a href="#">Jordan Bay Place</a>	ME	\$248,899	President	\$45,000	<b>\$49,621</b>	2023
<a href="#">Franklin Senior Housing</a>	MN	\$223,134	Executive Vp Of Commonbond Housing	\$18,918	<b>\$20,585</b>	2023
<a href="#">Steamboat Trails Inc</a>	OH	\$249,965	Chief Executive Officer	\$5,741	<b>\$6,697</b>	2023
<a href="#">Cheyenne Senior Housing Inc</a>	MN	\$250,150	President/tr	\$68,006	<b>\$70,023</b>	2025
<a href="#">Garden Way Housing Inc</a>	PA	\$222,506	Ceo	\$18,725	<b>\$19,973</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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 **187** organizations. Compensation range \$305–\$512,366; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$236,378); for reference, expenses \$263,529 and assets \$843,246.
ROLE MATCH	Dana Johnson, reported title " <i>VICE PRESIDENT &amp; DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	158 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	36 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	37 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	56 <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 (Dana Johnson) 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 187 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,109 is reasonable (approximately the 36<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 9, 2026.