

Southeastern North Carolina Community Development Corp

Executive Director / CEO

EIN 562058503
 NC · NTEE L80
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Kelvin Macklin, Executive Director / CEO** (\$8,795) against **every comparable organization** that fit the selection criteria — **95** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **7th** percentile of comparable organizations

below the typical range for comparable organizations

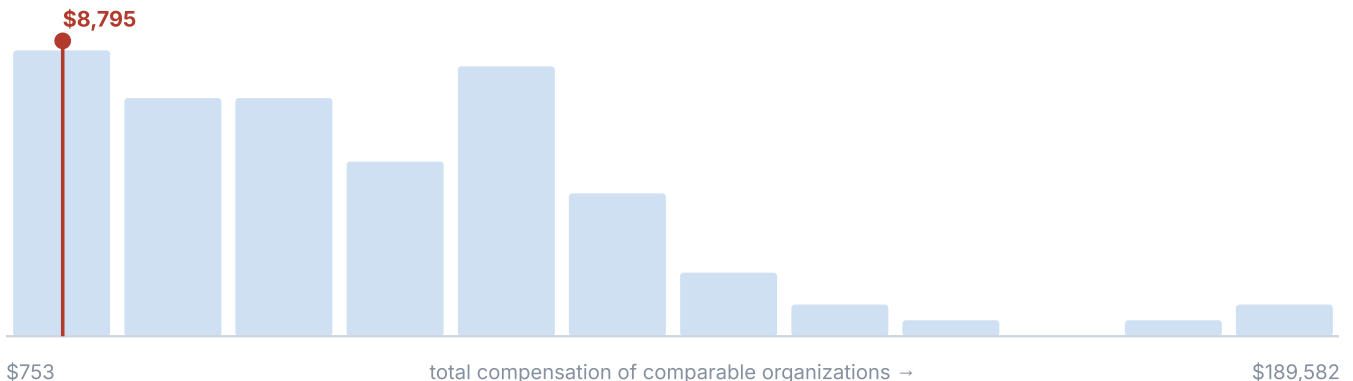
Benchmarked executive: Kelvin Macklin — reported title "SECRETARY-TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L80).
BUDGET	Total revenue between \$252,978 and \$566,370 — 0.67x to 1.50x the subject's \$377,580 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L80), nationwide + budget 0.67–1.5x revenue.

95 organizations qualified on sector, size, and geography → **95** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,491 10TH	\$21,235 25TH	\$47,223 MEDIAN	\$76,940 75TH	\$95,784 90TH	\$8,795 THIS ORG · 7TH
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\$8,795



● 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 NC 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
Gtbl Development Corp	OH	\$379,083	Executive Director	\$19,934	\$20,433	2024
The Southern California Housing	CA	\$372,480	Executive Vp	\$13,750	\$11,491	2024
Mhc Chula Vista Non-profit Housing Inc	AZ	\$371,790	Executive Director	\$17,621	\$16,401	2024
Pacific Housing Oahu Corporation -	HI	\$371,369	Assistant Secretary / Auth	\$12,712	\$11,340	2023
Mission 24 Inc	TX	\$366,197	Director	\$44,639	\$43,215	2024
Tamalpais Pacific	CA	\$356,450	Executive Dir.	\$36,000	\$30,974	2023
Partners In Opportunity Inc	CA	\$355,752	President & Dir	\$50,000	\$43,019	2023
Milwaukee Community Land Trust Ltd	WI	\$354,106	Executive Di	\$83,276	\$84,170	2024
Ridgeway Village Associates Inc	OR	\$353,844	President	\$21,359	\$19,764	2023
Neighborhood Housing Services	WI	\$402,413	Executive Director	\$117,846	\$116,041	2025
New Lima-housing For The Future	OH	\$404,949	Executive Director	\$72,613	\$74,432	2024
Supportive Housing Association	NJ	\$349,686	Executive Di	\$64,930	\$57,763	2023
Mercy Gardens	CO	\$349,249	President	\$22,009	\$20,425	2024
New Hope Community Development Non Profit Housing	MI	\$349,165	Executive Director	\$102,916	\$105,844	2023
Sunshine Home Share Colorado	CO	\$342,641	Executive Di	\$79,497	\$73,774	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Appalachian Housing And Redevelopment Corporation	GA	\$418,540	Secretary	\$61,496	\$61,610	2023
Chicago Ballet Arts	IL	\$419,358	Vice President	\$9,187	\$8,741	2024
Petra Community Housing	PA	\$335,521	Executive Di	\$56,643	\$54,668	2024
Metzger Park Apartments Inc	OR	\$334,989	Executive Dir.	\$149,051	\$133,961	2024
Lakeview Housing Authority Inc	MD	\$421,567	Manager	\$27,600	\$24,973	2024
Wisconsin Business Innovation	WI	\$326,115	Fiscal Manager	\$44,333	\$44,809	2024
Ccu Student Housing Foundation	SC	\$326,037	Executive Director	\$21,825	\$22,036	2024
Fair Housing Council Of Central	CA	\$429,664	Executive Dir.	\$55,868	\$46,689	2024
Mercy Bond Properties Nebraska I	CO	\$325,173	Vice President	\$34,402	\$32,868	2023
Home Ownership Made Easy	WI	\$325,162	Executive Di	\$75,922	\$76,737	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 95 organizations. Compensation range \$753–\$189,582; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$377,580); for reference, expenses \$728,621 and assets \$3,755,520. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Kelvin Macklin, reported title "*SECRETARY-TREASURER*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match**

— the board should confirm this is a comparable role.

RELATED-ORG PAY	35 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	7 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	68 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 (Kelvin Macklin) 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 95 similarly situated organizations (Same NTEE sector (L80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,795 is reasonable (approximately the 7th 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.