

The Laceleaf Corporation

Executive Director / CEO

EIN 562344703

OR · NTEE L21

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Marcia Hille, Executive Director / CEO** (\$21,046) 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 **32nd** percentile of comparable organizations within the typical range

Benchmarked executive: Marcia Hille — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$85,880 and \$192,270 — 0.67x to 1.50x the subject's \$128,180 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), 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



\$10,649	\$19,322	\$38,290	\$63,751	\$74,893	\$21,046
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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 OR 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
Washington County Community Housing	VT	\$128,070	President	\$48,204	\$55,212	2023
Lss Housing Jamestown Inc	ND	\$127,700	Ceo	\$40,723	\$48,123	2025
Counterpoint Commons	WA	\$128,874	President/ceo, Compass Health	\$29,848	\$29,538	2024
Jfm No 2 Corp	ME	\$129,794	Ceo	\$14,253	\$15,369	2025
Solon Community Housing Corporation	IA	\$126,087	Manager	\$8,135	\$10,136	2023
Ken-crest Housing De 2003 Inc	PA	\$130,673	Ceo	\$29,531	\$32,550	2024
Boulevard Apartments Inc	CA	\$125,392	President	\$10,121	\$9,946	2023
Mary Lee Charles Place	TX	\$125,316	President/e.d.	\$276	\$315	2023
Afiya Apartments Inc	OR	\$131,609	President	\$15,031	\$15,884	2023
Spindletop Housing Corporation	TX	\$124,305	Director	\$46,492	\$51,404	2024
Florentz Estates Inc	AR	\$124,259	Executive Director	\$11,276	\$14,009	2024
Shore Courts Inc	RI	\$132,342	President	\$52,490	\$57,275	2023
St Stephen's Retirement Center Inc	CA	\$132,414	President	\$8,700	\$8,303	2024
Independent Living Horizons Eleven Inc	GA	\$123,631	President/ceo	\$21,151	\$24,201	2023
Taylor Family Housing Inc	CA	\$132,784	Ceo	\$20,348	\$19,994	2023
Duqc Housing li Nfp Inc	OH	\$123,573	Treasurer	\$50,772	\$59,438	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bay Cove Woodward Park Residence Inc	MA	\$123,528	President/ceo	\$14,439	\$14,765	2023
Tushim Manor Inc	PA	\$123,247	Ceo	\$18,725	\$21,249	2023
Ocl Properties Xiv Inc	NY	\$133,621	Chief Financial Officer	\$73,290	\$73,201	2024
Simadon Corporation	IN	\$122,703	President & Ceo	\$52,409	\$61,089	2024
Parc Housing Li Inc	FL	\$133,993	President & Ceo	\$12,085	\$12,549	2024
Mobile Supported Living Inc	AL	\$134,085	President/ceo	\$53,238	\$61,934	2025
King Hill Apartments Inc	MO	\$134,475	Chief Executive Officer	\$12,500	\$14,634	2024
Ljr Corporation	RI	\$134,715	President	\$52,490	\$57,275	2023
Asi Alexandria Inc	MN	\$135,107	President/tr	\$68,006	\$72,360	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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	187 organizations. Compensation range \$306–\$322,674; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$128,180); for reference, expenses \$199,968 and assets \$1,156,044. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Marcia Hille, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	165 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	32 nd
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	29 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 (Marcia Hille) 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 (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,046 is reasonable (approximately the 32nd 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.