

# Marion County Council On Aging

Executive Director / CEO

EIN 570571970

SC · NTEE P81Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Melissa J Brewer, Executive Director / CEO** (\$49,395) against **every comparable organization** that fit the selection criteria — **147** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Melissa J Brewer — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

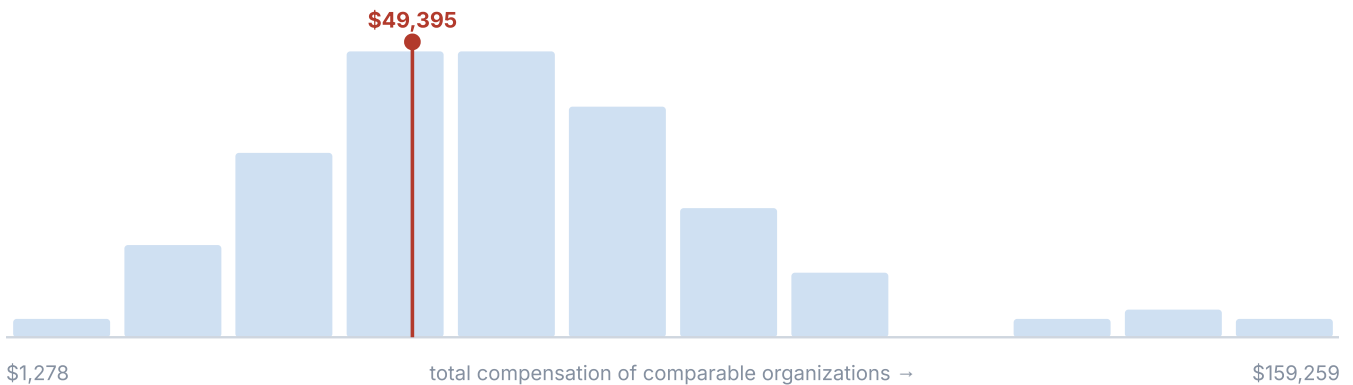
**SECTOR** Organizations sharing the subject's NTEE classification (P81Z).

**BUDGET** Total revenue between \$332,599 and \$744,625 — 0.67x to 1.50x the subject's \$496,417 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

**147** organizations qualified on sector, size, and geography → **147** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$30,608	\$42,881	\$58,522	\$73,633	\$90,506	\$49,395
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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 SC 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="#">Brooks Senior Center</a>	NY	\$496,084	Program Director	\$90,453	<b>\$78,348</b>	2024
<a href="#">Cadre Inc Communities Aligned For</a>	GA	\$496,889	Executive Dir.	\$74,491	<b>\$71,795</b>	2024
<a href="#">Holbrook Senior Citizens Association</a>	AZ	\$495,796	Acting Ex Dir	\$48,706	<b>\$43,743</b>	2025
<a href="#">Westerly Senior Citizens Center</a>	RI	\$494,316	Executive Di	\$81,782	<b>\$73,231</b>	2025
<a href="#">Jewish Older Adult Services</a>	NJ	\$493,781	Executive Di	\$78,072	<b>\$66,816</b>	2024
<a href="#">Friends Of Estacada Community Center Inc</a>	OR	\$493,163	Director	\$35,220	<b>\$31,352</b>	2024
<a href="#">Verde Valley Senior Citizens</a>	AZ	\$499,693	Executive Di	\$71,416	<b>\$67,780</b>	2023
<a href="#">Silver Lake Annex Multi-purpose Community Center</a>	RI	\$491,278	Board Member	\$23,887	<b>\$21,955</b>	2024
<a href="#">Life Eldercare Inc</a>	CA	\$506,607	Executive Director	\$157,687	<b>\$130,519</b>	2024
<a href="#">Broken Arrow Seniors Inc</a>	OK	\$486,051	Executive Dir.	\$76,536	<b>\$83,170</b>	2023
<a href="#">Bees Senior Citizens Inc</a>	AR	\$507,043	Executive Di	\$66,737	<b>\$70,053</b>	2025
<a href="#">Claiborne Voluntary Council On Aging Inc</a>	LA	\$483,767	Executive Director	\$47,840	<b>\$50,495</b>	2024
<a href="#">Ashland County Aging Unit</a>	WI	\$483,070	Executive Di	\$45,000	<b>\$46,379</b>	2023
<a href="#">Saline Area Senior Council Inc</a>	MI	\$510,131	Drector	\$58,037	<b>\$57,421</b>	2024
<a href="#">Plum Senior Community Center</a>	PA	\$510,512	Executive Director	\$76,320	<b>\$72,954</b>	2024
<a href="#">Kennett Area Senior Center Inc</a>	PA	\$481,912	Executive Di	\$80,000	<b>\$74,501</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Meridian Area Senior Citizens</a>	ID	\$477,088	Center Director	\$79,940	<b>\$81,514</b>	2024
<a href="#">Bell County Senior Citizens</a>	KY	\$476,055	Executive Director	\$39,960	<b>\$40,091</b>	2025
<a href="#">Oxford Senior Center Inc</a>	PA	\$475,631	Executive Di	\$92,169	<b>\$85,833</b>	2025
<a href="#">Clarence Senior Citizens Inc</a>	NY	\$519,974	Executive Dir.	\$39,050	<b>\$34,823</b>	2023
<a href="#">Project Concern Inc</a>	KS	\$472,106	Executive Director	\$52,949	<b>\$54,832</b>	2024
<a href="#">Covenant Place Foundation</a>	MO	\$470,877	President And Ceo	\$17,274	<b>\$17,537</b>	2024
<a href="#">Murphys Senior Center</a>	CA	\$467,574	Schetzline	\$35,631	<b>\$29,492</b>	2024
<a href="#">Inter-church Council Of Greater</a>	MA	\$464,599	Director	\$87,721	<b>\$75,560</b>	2024
<a href="#">Madison County Elderly Services Inc</a>	IA	\$464,189	Executive Director	\$66,893	<b>\$68,398</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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** 147 organizations. Compensation range \$1,278–\$159,259; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$496,417); for reference, expenses \$528,869 and assets \$297,068.

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

RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	35 <sup>th</sup>
Reportable pay only (column D), adjusted	35 <sup>th</sup>
All sources (D + E + F), adjusted	32 <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 (Melissa J Brewer) 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 147 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,395 is reasonable (approximately the 35<sup>th</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 9, 2026.