

Dillon County Council On Aging

Executive Director / CEO

EIN 570573380
 SC · NTEE P81Z
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Jeanette Freitas, Executive Director / CEO** (\$45,980) against **every comparable organization** that fit the selection criteria — **148** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

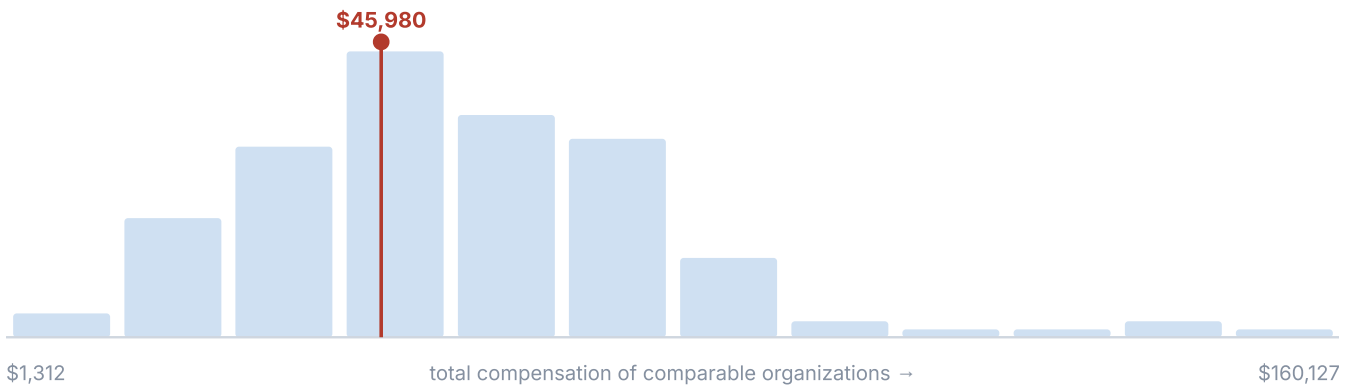
Benchmarked executive: Jeanette Freitas — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P81Z).
BUDGET	Total revenue between \$277,702 and \$621,723 — 0.67x to 1.50x the subject's \$414,482 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

148 organizations qualified on sector, size, and geography → **148** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,565	\$39,177	\$52,462	\$69,733	\$85,429	\$45,980
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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
East Carroll Council On Aging	LA	\$416,210	Executive Direc	\$65,600	\$71,073	2024
Siouxland Senior Center	IA	\$417,583	Executive Director	\$70,000	\$75,412	2024
Hub City Senior Citizens Inc	IL	\$417,867	Executive Di	\$53,560	\$51,808	2024
High Country Senior Citizens Inc	WY	\$410,921	Executive Di	\$36,880	\$37,855	2025
Colleton County Council On Aging	SC	\$419,760	Executive Di	\$60,705	\$64,152	2023
Senior Citizens Inc	SD	\$420,768	Center Exec	\$55,618	\$60,395	2024
Aging Forward	MO	\$407,283	Executive Di	\$89,060	\$92,810	2024
Clinton Community Christian Corp	MS	\$421,902	Executive Di	\$48,139	\$52,752	2024
Holmes County Council On Aging Inc	OH	\$402,802	Business Manager	\$60,189	\$64,576	2023
Drive A Senior Austin Texas	TX	\$426,687	Executive Director	\$59,867	\$60,662	2023
Dalhart Senior Citizens Association	TX	\$427,857	Secretary, Executive Direc	\$32,000	\$32,425	2023
Parkview Center Inc	MT	\$399,248	Executive Dir.	\$51,437	\$56,165	2023
The Shepherd's Center Of Northern Virginia	VA	\$397,861	Executive Director	\$95,875	\$91,082	2024
Lake Gogebic Senior Citizens Club	MI	\$397,111	Executive Di	\$43,391	\$44,066	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southside Senior & Community Center	WA	\$432,496	Executive Di	\$27,500	\$24,225	2024
Alleghany County Council On Aging	NC	\$395,931	Prev Exec Di	\$49,202	\$48,731	2025
Yarnell Regional Community Center	AZ	\$395,786	Executive Director	\$38,087	\$36,040	2024
Ashtabula County Council On Aging Inc	OH	\$395,081	Executive Director	\$39,000	\$41,843	2023
Kingman County Council On Aging Inc	KS	\$434,565	Executive Director	\$47,275	\$50,251	2024
Healthcare And Elder Law Programs	CA	\$393,683	Executive Dir.	\$114,000	\$96,855	2024
Heritage Senior Center Inc	PA	\$438,136	Executive Director (Until 12/23)	\$41,283	\$40,506	2024
Bristol Township Senior Center	PA	\$389,884	Center Manager	\$68,620	\$65,594	2025
La Jolla Community Center	CA	\$440,851	Executive Dir.	\$85,000	\$72,217	2024
Senior Center Of Elk Grove Inc	CA	\$450,167	Executive Dir.	\$57,011	\$48,437	2024
Northwest Dane Senior Services Inc	WI	\$377,911	Executive Director/secretary	\$102,018	\$107,926	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 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.

■ Sample, role match & sensitivity

PEER COUNT	148 organizations. Compensation range \$1,312–\$160,127; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$414,482); for reference, expenses \$420,325 and assets \$747,104.
ROLE MATCH	Jeanette Freitas, 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	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	36 th
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	36 th
All sources (D + E + F), adjusted	32 nd

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 (Jeanette Freitas) 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 148 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,980 is reasonable (approximately the 36th 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.