

Mansfield Voa Independent Housing

Executive Director / CEO

EIN 581836216

VA · NTEE L21Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael W King, Executive Director / CEO** (\$179,300) against **every comparable organization** that fit the selection criteria — **209** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99th** percentile of comparable organizations above the 90th percentile — board review recommended

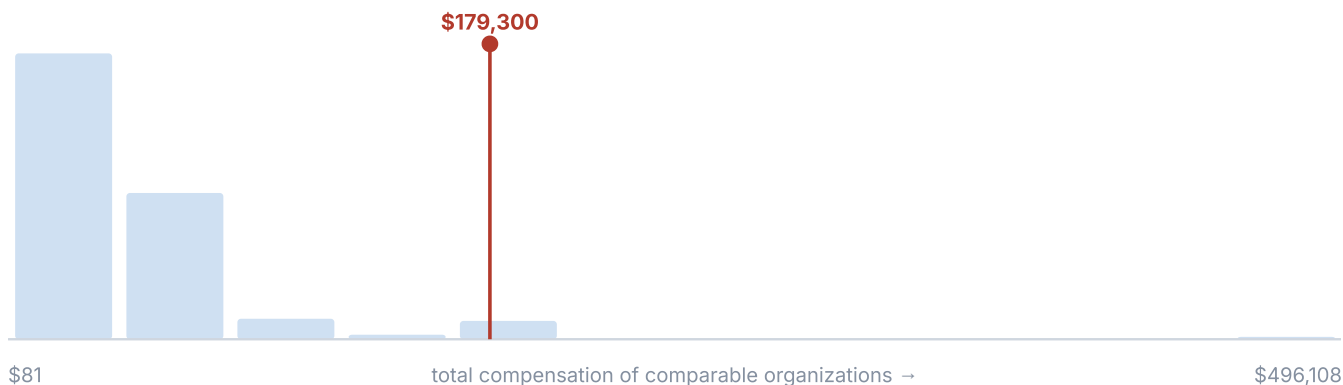
Benchmarked executive: Michael W King — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21Z).
BUDGET	Total revenue between \$283,507 and \$634,719 — 0.67x to 1.50x the subject's \$423,146 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

209 organizations qualified on sector, size, and geography → **209** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,289	\$21,857	\$37,156	\$55,694	\$81,734	\$179,300
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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 VA 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
Tg_305 Inc	TX	\$422,913	Executive Director	\$20,876	\$22,267	2023
William Booth Residence Inc A Nc Corp (GA	\$424,511	Director / President	\$38,945	\$40,556	2024
Capc Supportive Needs Housing Inc	NJ	\$421,673	President And Ceo	\$38,513	\$35,613	2024
Opportunities Unlimited Of Erie Inc	PA	\$425,105	Executive Dir.	\$45,760	\$47,262	2024
Torrington Voa Elderly Housing Inc	VA	\$425,256	President	\$183,373	\$178,646	2025
Kerrville Voa Elderly Housing Inc	VA	\$420,511	President	\$183,373	\$178,646	2025
Oak House Inc	MI	\$426,375	Executive Di	\$72,401	\$77,397	2024
Cypress West Housing Development Fund	NY	\$426,455	Ceo	\$25,826	\$24,170	2024
National Church Residences	OH	\$427,717	President	\$48,755	\$52,103	2025
United Church Residence Of Athens	OH	\$431,054	Treasurer	\$50,772	\$55,694	2024
Villa San Pedro Hdc Inc	CA	\$432,245	President	\$69,198	\$61,885	2024
A Caring Plus Inc	MO	\$413,487	Executive Director	\$34,931	\$39,450	2023
Pagedale Rhf Housing Inc	CA	\$412,108	President/ceo	\$76,739	\$66,860	2025
Envision Communities Inc	MN	\$434,949	Chair	\$12,681	\$13,361	2023
Lane Manor Rhf Housing Inc	CA	\$411,152	President/ceo	\$68,128	\$60,928	2024
Luther Court Inc	PA	\$437,000	Ceo And Chair	\$39,302	\$41,791	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Victoria Voa Elderly Housing Inc	VA	\$437,417	President	\$183,373	\$178,646	2025
Kukui Kauhale Inc	HI	\$437,763	Director	\$46,064	\$42,713	2024
Semiperm Housing Development	NY	\$439,815	President (Through 2/23/24)	\$16,551	\$15,490	2024
Winter Grove Inc	CT	\$440,150	President/ceo	\$81	\$81	2023
Habitat For Humanity Dean Street Housing	NY	\$402,485	Treasurer Until June 2023	\$32,660	\$31,469	2023
Ucc Ix Inc	OH	\$402,296	Treasurer	\$34,230	\$38,658	2023
United Church Residences Of Goshen	OH	\$444,189	Treasurer	\$34,230	\$38,658	2023
Alverno Housing Corporation	WI	\$446,060	President (Thru June 2024)	\$8,312	\$8,991	2024
Lucian Manor Affordable Housing Inc	CA	\$447,045	President/ceo	\$12,716	\$11,708	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 209 organizations. Compensation range \$81–\$496,108; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$423,146); for reference, expenses \$406,931 and assets \$1,790,783.

ROLE MATCH Michael W King, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 166 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 12 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	99 th
Total compensation (D + F), as reported (no adjustments)	96 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 rd

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 (Michael W King) 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 209 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$179,300 is reasonable (approximately the 99th 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.