

Property Owners Association Of The Villages Inc

Executive Director / CEO

EIN 591860432
 FL · NTEE L50
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Cliff Wiener, Executive Director / CEO** (\$14,536) against **every comparable organization** that fit the selection criteria — **844** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Cliff Wiener — 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 (L50).
BUDGET	Total revenue between \$120,061 and \$268,794 — 0.67x to 1.50x the subject's \$179,196 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

844 organizations qualified on sector, size, and geography → **844** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,586 10TH	\$20,452 25TH	\$38,373 MEDIAN	\$64,012 75TH	\$82,515 90TH	\$14,536 THIS ORG · 17TH
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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 FL 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
Mental Retardation Communityservices Of Nassau County - Project	NY	\$179,171	Chief Executive Officer	\$179,760	\$172,910	2024
Maine Adult Education Association	ME	\$179,147	Executive Director	\$44,659	\$46,376	2025
North East Manor Inc	PA	\$179,147	Ceo	\$18,725	\$19,877	2024
N Vision Communities Inc	FL	\$179,259	President/tr	\$40,000	\$40,000	2024
Three West Housing Inc	OR	\$179,019	Treasurer	\$18,132	\$17,924	2024
Mason County Housing Options For Students In Transition	WA	\$178,912	Executive Director	\$81,667	\$80,131	2023
Rebuilding Together - San Diego	CA	\$179,486	Executive Director	\$86,000	\$81,384	2023
Hearthstone Housing Ltd	WI	\$178,857	President/ceo	\$139,859	\$155,482	2024
Coulee Homes Ltd	WI	\$179,604	President/ceo	\$138,859	\$158,931	2023
Belmont Commons Inc	RI	\$178,763	Chief Executive Officer	\$47,926	\$48,919	2024
Sky Parkway Mutual Housing Corporation	CA	\$179,653	Ceo	\$34,705	\$32,842	2023
Dignity First	ME	\$179,716	Executive Director	\$27,342	\$29,144	2024
Lotus Care House	MO	\$179,774	Executive Director	\$77,885	\$90,406	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
San Antonio Supportive Housing Inc	MN	\$178,608	President/tr	\$65,715	\$71,163	2023
Freedom Thru Faith Ministries Inc	MN	\$179,956	Secretary	\$28,165	\$29,625	2024
His Daughters House	CA	\$180,015	Ceo	\$20,097	\$19,019	2023
Pinellas Urban Properties And Services Inc	FL	\$180,026	President & Ceo	\$24,734	\$24,734	2024
My Sisters House Ministries Inc	KS	\$180,242	President	\$134,135	\$154,255	2024
Atlanta Mission Support Corporation	GA	\$178,000	President	\$23,258	\$24,894	2024
Niagara Village Housing Development Fund	NY	\$177,900	Cfo	\$23,006	\$22,783	2023
Salisbury Homeowners Association	VA	\$177,870	Director	\$26,460	\$27,196	2024
Tampa Housing Funding Corporation	FL	\$177,850	President/se	\$75,530	\$75,530	2024
Morse Elderly Housing Corporation	FL	\$177,756	Vice Preside	\$75,384	\$73,441	2025
Unity Court Apartments Inc	WV	\$180,733	President	\$53,483	\$61,642	2024
House Of James Ministries Internati	AZ	\$177,563	President	\$89,000	\$91,113	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	844 organizations. Compensation range \$294–\$509,902; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$179,196); for reference, expenses \$236,995 and assets \$304,421.
ROLE MATCH	Cliff Wiener, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	568 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	32 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	17 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	5 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 (Cliff Wiener) 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 844 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,536 is reasonable (approximately the 17th 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.