

Seniors First Foundation Inc

Executive Director / CEO

EIN 593572590

FL · NTEE P11

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marsha Lorenz, Executive Director / CEO** (\$21,126) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

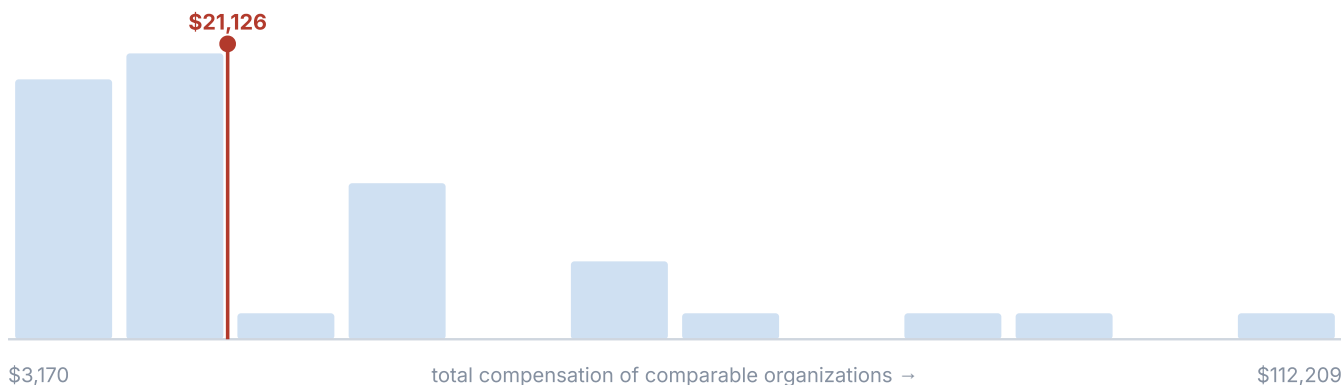
Benchmarked executive: Marsha Lorenz — reported title “PRESIDENT/CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

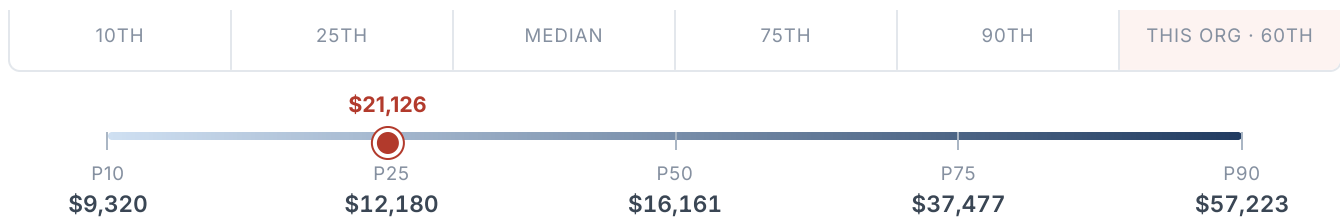
SECTOR	Organizations sharing the subject's NTEE classification (P11).
BUDGET	Total revenue between \$82,398 and \$184,474 — 0.67x to 1.50x the subject's \$122,983 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P11), nationwide + budget 0.67–1.5x revenue.

35 organizations qualified on sector, size, and geography → **35** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,320	\$12,180	\$16,161	\$37,477	\$57,223	\$21,126
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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
Ihs Ministries Inc	AZ	\$122,194	Ex Officio - Non-voting	\$3,801	\$3,780	2024
Fcs New Market Landlord Inc	TN	\$120,019	Ceo	\$13,308	\$14,463	2024
River Deep Foundation	CO	\$114,481	Executive Di	\$36,663	\$36,349	2024
Friends Of The Hocking Hills State Park	OH	\$131,891	Program Director, Astronomy Park	\$15,000	\$16,427	2024
The Office For Aging Foundation Of	NY	\$133,728	Executive Di	\$13,341	\$12,143	2025
Harc Foundationinc	CT	\$133,954	President/ce	\$37,368	\$36,226	2024
Community Action Trust Inc	MA	\$110,500	Executive Director	\$22,999	\$21,369	2024
Odd Fellows Faith Hope And Charity	CT	\$136,335	Ceo	\$9,546	\$9,254	2024
Crossroads Foundation Inc	IA	\$109,437	Executive Director	\$8,379	\$9,766	2023
Safe Alliance Foundation	TX	\$136,896	Chief Executive Officer	\$9,108	\$9,420	2024
Lutheran Child And Family Services	IL	\$106,035	Ceo	\$12,380	\$12,956	2023
Children & Families First Endowment Inc	DE	\$105,984	Chief Executive Officer	\$15,963	\$16,161	2024
Florence Fuller Child Development	FL	\$140,875	Chief Executive Officer	\$10,498	\$10,498	2023
Wheeler East Street Holdings Inc	IN	\$103,650	Board Member	\$13,814	\$15,063	2024
Bixby Knolls Towers Inc	CA	\$143,906	President/ceo	\$68,128	\$60,825	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wellroot Family Services Foundation Inc	GA	\$101,804	Treasurer	\$47,684	\$51,037	2023
Tanager Place Endowment Foundation	IA	\$145,595	Assistant Treasurer	\$33,888	\$39,498	2023
Beaver County Ymca Endowment Foundation	PA	\$99,966	Director	\$31,015	\$32,924	2023
Funds For Friends	TX	\$147,336	Executive Director	\$12,900	\$13,342	2024
Arcadia Improvement Association	CA	\$147,732	Executive Director	\$101,650	\$90,755	2024
Atlanta Ymca Young Qalichb Inc	GA	\$97,792	Chief Executive Officer	\$36,068	\$38,604	2023
Rainbows United Charitable Foundation	KS	\$97,754	Interim President	\$15,365	\$17,670	2023
Halsey Center	OR	\$94,257	Executive Director (Through 06/2024)	\$6,286	\$6,036	2024
Mother Of Mercy Foundation	MN	\$153,964	Foundation Executive Director	\$35,509	\$36,278	2024
Northeastern Association Of The Blind	NY	\$155,593	Ceo	\$3,296	\$3,170	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2023 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 35 organizations. Compensation range \$3,170–\$112,209; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$122,983); for reference, expenses \$41,824 and assets \$2,199,108. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Marsha Lorenz, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	31 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	60 th
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	74 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 (Marsha Lorenz) 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 35 similarly situated organizations (Same NTEE sector (P11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,126 is reasonable (approximately the 60th 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.