

# Martin County Senior Citizens Corporation

Executive Director / CEO

EIN 611160988

KY · NTEE P81Z

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Jennifer Crum, Executive Director / CEO** (\$35,624) against **every comparable organization** that fit the selection criteria — **137** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jennifer Crum — reported title "Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

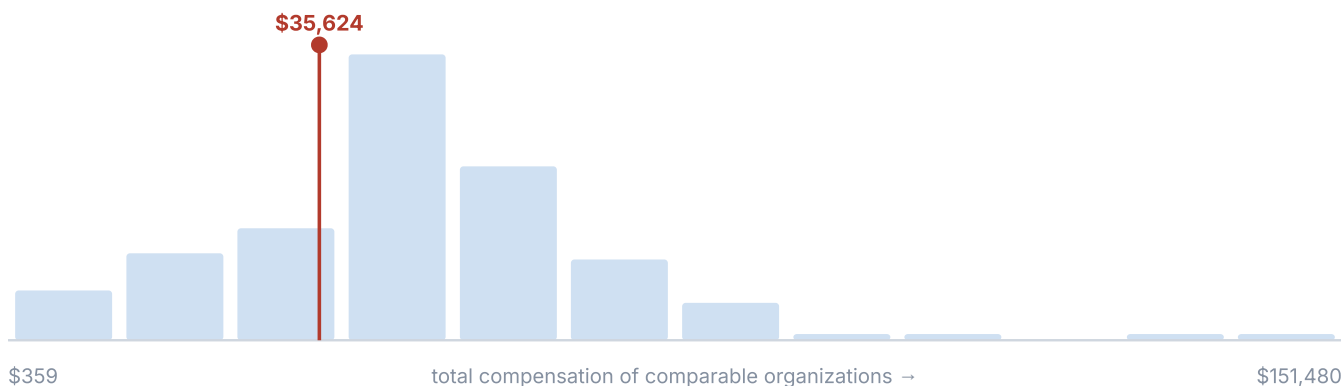
**SECTOR** Organizations sharing the subject's NTEE classification (P81Z).

**BUDGET** Total revenue between \$198,880 and \$445,254 — 0.67x to 1.50x the subject's \$296,836 (the band tightens as size grows).

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

**137** organizations qualified on sector, size, and geography → **137** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$19,473	\$34,413	\$44,095	\$59,346	\$72,198	\$35,624
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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 KY 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="#">Silver Horizons New Mexico Inc</a>	NM	\$297,096	Executive Dir.	\$74,380	<b>\$74,462</b>	2024
<a href="#">Corbin Senior Citizens Inc</a>	KY	\$297,677	Executive Director	\$40,574	<b>\$39,528</b>	2025
<a href="#">Callahan County Aging</a>	TX	\$297,942	Director	\$24,000	<b>\$21,769</b>	2025
<a href="#">The Senior Agenda Coalition Of Rhode</a>	RI	\$298,296	Executive Director	\$32,308	<b>\$28,835</b>	2024
<a href="#">Riverview Community Action Corporation</a>	PA	\$298,319	Executive Director - Resigned	\$50,760	<b>\$48,507</b>	2023
<a href="#">Eaton Area Senior Center Inc</a>	MI	\$298,581	Executive Director	\$75,124	<b>\$70,313</b>	2025
<a href="#">Falls Township Senior Citizens Inc</a>	PA	\$298,591	Foundation Mgr.	\$45,630	<b>\$43,605</b>	2023
<a href="#">People Program Inc</a>	LA	\$294,092	Executive Director	\$71,000	<b>\$72,769</b>	2024
<a href="#">Fair Park Activity Center</a>	TN	\$293,399	Exc Director	\$45,000	<b>\$44,027</b>	2024
<a href="#">Audrey's Angels</a>	AZ	\$300,789	Executive Director	\$63,073	<b>\$56,460</b>	2024
<a href="#">Scott County Senior Citizens Inc</a>	AR	\$300,874	Executive Director	\$36,500	<b>\$38,188</b>	2024
<a href="#">Senior Needs Committee Of Wells And Ogunquit</a>	ME	\$291,770	Director At Large	\$45,797	<b>\$42,684</b>	2024
<a href="#">Connellsville Area Senior</a>	PA	\$291,594	Executive Di	\$42,921	<b>\$39,839</b>	2024
<a href="#">Rapp At Home</a>	VA	\$291,247	Executive Director	\$63,667	<b>\$57,218</b>	2024
<a href="#">Howard County Council On Aging</a>	TX	\$302,533	Director	\$27,500	<b>\$25,604</b>	2024
<a href="#">Crescent Cities Charities Inc</a>	MD	\$289,816	President	\$4,550	<b>\$4,076</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cokeville Senior Citizen Center Inc</a>	WY	\$288,546	Site Director	\$29,562	<b>\$29,464</b>	2024
<a href="#">Senior Citizens Council Of Madison County Inc</a>	FL	\$306,937	Executive Director	\$47,925	<b>\$41,905</b>	2024
<a href="#">Tipton Co Commission On Aging</a>	TN	\$285,980	Exec Director	\$34,165	<b>\$34,413</b>	2023
<a href="#">Faribault Area Senior Citizens Inc</a>	MN	\$284,670	Executive Di	\$70,000	<b>\$64,380</b>	2024
<a href="#">Circle Of Friends Inc</a>	PA	\$309,648	Executive Director	\$63,964	<b>\$59,372</b>	2024
<a href="#">Jerome County Senior Citizens</a>	ID	\$283,745	Executive Director	\$49,520	<b>\$49,032</b>	2024
<a href="#">Franklin County Senior Citizens Inc</a>	ID	\$283,097	Site Manager	\$27,950	<b>\$27,675</b>	2024
<a href="#">Kearsarge Area Council On Aging Inc</a>	NH	\$277,438	Executive Director	\$96,538	<b>\$82,970</b>	2024
<a href="#">Elderday Center</a>	IL	\$276,559	Ceo	\$67,049	<b>\$63,166</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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** 137 organizations. Compensation range \$359–\$151,480; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$296,836); for reference, expenses \$264,581 and assets \$211,013.

ROLE MATCH	Jennifer Crum, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	7 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	28 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	26 <sup>th</sup>
Reportable pay only (column D), adjusted	30 <sup>th</sup>
All sources (D + E + F), adjusted	25 <sup>th</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 (Jennifer Crum) 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 10, 2026, comparing compensation against 137 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,624 is reasonable (approximately the 28<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 10, 2026.