

Presbyterian Homes And Services

Executive Director / CEO

EIN 611212366

KY · NTEE P110

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dr Harriet Wagner, Executive Director / CEO** (\$2,126) 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 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Dr Harriet Wagner — 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 (P110).

BUDGET Total revenue between \$27,526 and \$61,627 — 0.67x to 1.50x the subject's \$41,085 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (P), 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



\$3,119

\$9,845

\$21,625

\$38,985

\$60,832

\$2,126



■ 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
Northeast Care Center Inc	OH	\$41,200	Executive Director	\$19,128	\$18,857	2023
Family And Community Services Of	OH	\$41,263	Exec Director	\$2,132	\$2,042	2024
Union Towers Senior Citizens Inc	MA	\$40,791	Executive Director	\$18,937	\$15,385	2024
Dorothis Daugther	CA	\$40,698	Ceo	\$32,400	\$25,293	2024
Edinburgh Usa Pro-am Foundation	MN	\$40,648	Chairman/gambling Manager	\$13,500	\$12,060	2024
Olean-bradford Ymca Foundation Inc	NY	\$40,552	Ceo, Secretary	\$9,047	\$7,609	2023
The Roo Crew	SC	\$40,507	Director	\$17,760	\$17,245	2023
Center For Justice & Freedom Inc	NY	\$40,462	President	\$291,667	\$238,277	2024
The Dream Catcher Foundationinc	CA	\$41,718	Executive Di	\$12,621	\$9,853	2024
The Esther Jeanette Shumpert Walker	SC	\$40,413	Ceo/presiden	\$193,204	\$187,607	2023
Altruistry Foundation Inc	FL	\$40,173	Executive Director / Secretary	\$96,000	\$81,534	2024
Artemis Endeavor Inc	NY	\$40,002	Executive Director	\$24,980	\$20,407	2024
Learning For Success Inc	FL	\$39,790	Board Member	\$1,500	\$1,241	2025
American Outreach Foundation	CA	\$42,434	President	\$8,213	\$6,411	2024
Polack Adult Day Center	WA	\$42,466	Ceo	\$65,540	\$53,050	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Jimmy Carroll Foundation	NC	\$39,679	Executive Di	\$65,000	\$62,513	2023
National Association Of Police Organizations Relief Fund	VA	\$39,512	Executive Direcort And General Counsel	\$64,655	\$58,106	2023
Positive Circle	TX	\$42,753	Co-exe Director	\$24,640	\$22,283	2024
Athletes Services Network America	TX	\$39,192	Commissioner	\$25,200	\$22,790	2024
Arapahoe Senior Center	NE	\$43,062	Secretary/treasurer	\$18,498	\$17,987	2024
Community Home Health & Hospice	WA	\$43,063	Co - Exec Dir.	\$22,500	\$18,212	2024
Texas Neighborhood Services Education Fo	TX	\$39,022	Executive Director	\$16,845	\$15,684	2023
Illinois Masonic Outreach Services	IL	\$43,260	Grand Secretary	\$8,542	\$7,592	2024
Furnished By Grace Inc	TX	\$43,411	President	\$3,600	\$3,352	2023
Friendship First Inc	NY	\$43,429	Executive Director	\$38,992	\$32,795	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 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 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.

Sample, role match & sensitivity

PEER COUNT 148 organizations. Compensation range \$309–\$246,472; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$41,085); for reference, expenses \$0 and assets \$7,185. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the**

expense-based view.

ROLE MATCH	Dr Harriet Wagner, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	56 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	9 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	81 st

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 (Dr Harriet Wagner) 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 major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,126 is reasonable (approximately the 9th 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.