

# Senior Citizen's Activity Center

Executive Director / CEO

EIN 751607070

TX · NTEE P81Z

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael Richter, Executive Director / CEO** (\$43,087) against **every comparable organization** that fit the selection criteria — **147** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

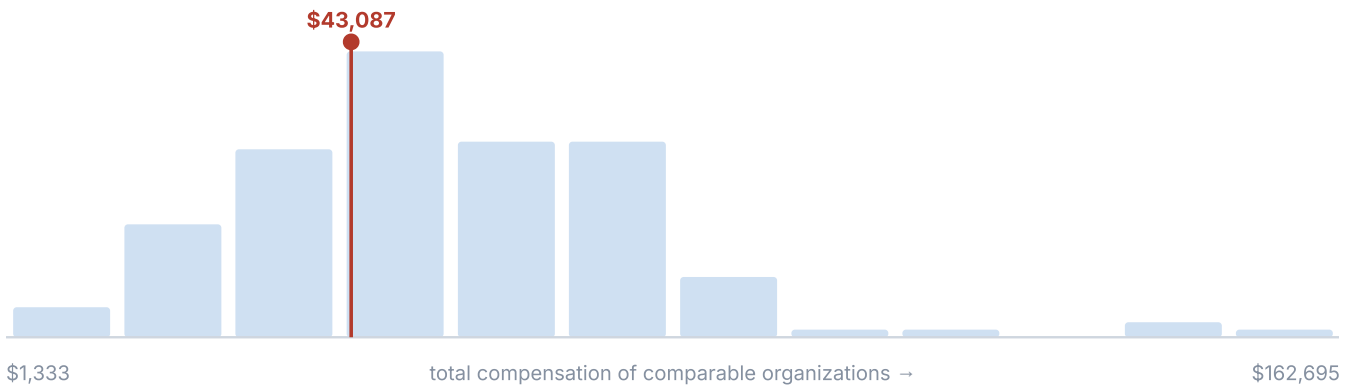
**Benchmarked executive:** Michael Richter — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P81Z).
BUDGET	Total revenue between \$239,427 and \$536,031 — 0.67x to 1.50x the subject's \$357,354 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

**147** organizations qualified on sector, size, and geography → **147** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$24,120	\$38,361	\$52,662	\$69,415	\$81,576	\$43,087
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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 TX 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="#">Blair Senior Fund</a>	PA	\$355,472	President	\$32,971	<b>\$32,870</b>	2024
<a href="#">Star Valley Senior Citizens Center</a>	WY	\$354,737	Executive Director	\$58,992	<b>\$65,015</b>	2023
<a href="#">Nodaway County Senior Citizens Senate Inc</a>	MO	\$353,643	Administrator	\$40,074	<b>\$41,338</b>	2025
<a href="#">Friendship Community Center Inc</a>	MI	\$353,365	Executive Dir.	\$60,000	<b>\$63,739</b>	2023
<a href="#">Korean American Senior Citizens</a>	NJ	\$361,388	Treasurer	\$24,000	<b>\$21,421</b>	2024
<a href="#">Project Ezra</a>	NY	\$361,441	Vice President	\$53,779	<b>\$48,581</b>	2024
<a href="#">Johnson County Senior Services Inc</a>	IN	\$361,997	Executive Director	\$136,262	<b>\$143,651</b>	2024
<a href="#">The Emmaus Calling Inc</a>	TX	\$362,807	President	\$158,027	<b>\$162,695</b>	2023
<a href="#">White Rose Senior Center Inc</a>	PA	\$351,408	Executive Director	\$66,949	<b>\$65,022</b>	2025
<a href="#">Rise Collaborative Inc</a>	DC	\$364,769	President	\$21,924	<b>\$19,233</b>	2024
<a href="#">Oregon Senior Citizens Center Inc</a>	OH	\$365,280	Executive Di	\$58,579	<b>\$63,857</b>	2023
<a href="#">Clarence Fraim Senior Center Of</a>	DE	\$347,654	Executive Di	\$62,074	<b>\$60,761</b>	2024
<a href="#">Shoshoni Senior Citizens Inc</a>	WY	\$369,888	Executive Di	\$43,705	<b>\$46,786</b>	2024
<a href="#">Mid Rogue Foundation</a>	OR	\$343,804	Executive Dir.	\$21,711	<b>\$20,156</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lutheran Services For The Aging Inc</a>	NC	\$343,532	President/ceo	\$13,158	<b>\$13,591</b>	2024
<a href="#">Edward King House Senior Center Inc</a>	RI	\$371,571	Executive Director	\$61,335	<b>\$60,531</b>	2023
<a href="#">Heart Of Senior Citizen Services</a>	MI	\$342,756	Executive Dir.	\$53,255	<b>\$54,951</b>	2024
<a href="#">Maps Charities</a>	CA	\$342,310	Administrator	\$48,346	<b>\$42,967</b>	2023
<a href="#">Winn Council On Aging Inc</a>	LA	\$375,503	Executive Dir.	\$46,773	<b>\$53,009</b>	2023
<a href="#">55 Kip Center-rutherford Senior Center</a>	NJ	\$375,925	Executive Director	\$89,000	<b>\$81,785</b>	2023
<a href="#">Elder Love Usa</a>	CA	\$338,174	Executive Director	\$1,500	<b>\$1,333</b>	2023
<a href="#">Upper Kittitas County Senior Center</a>	WA	\$337,906	Exec Director	\$70,487	<b>\$63,088</b>	2024
<a href="#">Story City Senior Citizens Inc</a>	IA	\$377,695	Executive Dir.	\$70,468	<b>\$77,134</b>	2024
<a href="#">Northwest Dane Senior Services Inc</a>	WI	\$377,911	Executive Director/secretary	\$102,018	<b>\$109,656</b>	2023
<a href="#">Hamilton House</a>	RI	\$332,674	Executive Di	\$69,732	<b>\$65,121</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **147** organizations. Compensation range \$1,333–\$162,695; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$357,354); for reference, expenses \$331,959 and assets \$194,370.
ROLE MATCH	Michael Richter, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	35 <sup>th</sup>
Reportable pay only (column D), adjusted	35 <sup>th</sup>
All sources (D + E + F), adjusted	31 <sup>st</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 (Michael Richter) 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 147 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,087 is reasonable (approximately the 35<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 9, 2026.