

Lower East Side Housing Development

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Thomas Yu, Executive Director / CEO** (\$61,872) against **every comparable organization** that fit the selection criteria — **1233** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

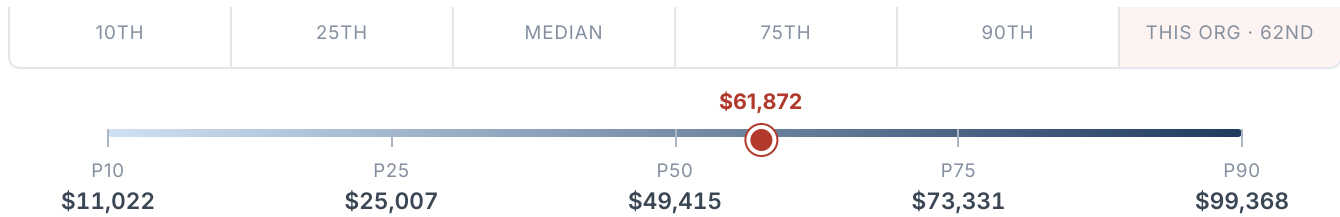
SECTOR	Organizations sharing the subject's NTEE classification (L19).
BUDGET	Total revenue between \$258,907 and \$579,643 — 0.67x to 1.50x the subject's \$386,429 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

1,233 organizations qualified on sector, size, and geography → **1,233** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,022	\$25,007	\$49,415	\$73,331	\$99,368	\$61,872
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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 NY 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
Firehouse 23 Qalich	WA	\$386,624	Treasurer Thru 11/23	\$11,842	\$12,080	2023
573 Warren Street Housing	NY	\$385,815	Secretary	\$13,130	\$13,130	2024
Community Alliance Housing Corporation I	NE	\$387,633	President & Ceo	\$38,477	\$45,798	2024
Quest Village Iii Of Georgia Inc	GA	\$385,170	President & Ceo	\$6,326	\$7,247	2023
Community Service Alliance	OH	\$387,851	Executive Di	\$83,067	\$100,240	2023
North Florida Educational Development Corporation	FL	\$385,000	Executive Director	\$28,000	\$29,969	2023
Mason City Rhf Housing Inc	CA	\$387,942	President/ceo	\$68,128	\$65,103	2024
Lutheran Social Services Of Central Ohio	OH	\$387,972	President & Ceo	\$9,088	\$10,966	2023
Islandview Housing Development Fund	NY	\$388,257	Cfo	\$23,006	\$23,686	2023
Life Plan Humboldt	CA	\$388,432	Board Member	\$28,000	\$26,757	2024
Maple Lake Housing Development	MN	\$388,700	Manager	\$41,592	\$45,481	2024
Vermont Village Community Development Corp Inc	CA	\$383,744	Executive Director	\$84,725	\$83,355	2023
Architectural Salvage Warehouse Of	MI	\$389,144	Executive Di	\$76,648	\$87,551	2024
Sense Of Security Inc	CO	\$389,345	Executive Director	\$93,677	\$99,405	2024
Grace Home Inc	OK	\$389,502	President/director	\$60,351	\$73,542	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United Church Residences Of Fredonia New York	OH	\$383,310	Treasury	\$50,772	\$59,511	2024
Pvm Kalamazoo Senior Non Profit Housing Corp	MI	\$389,553	Administrator	\$61,407	\$70,142	2024
Maximum Accessible Housing - Avon	OH	\$382,874	President	\$24,629	\$28,868	2024
Ridgeview Village Inc	KS	\$389,999	President	\$49,813	\$59,554	2024
Augusta Community Center	CA	\$390,007	Executive Director	\$25,405	\$24,277	2024
Yurok Alliance For Northern California Housing	CA	\$390,132	Executive Director	\$26,122	\$24,962	2024
Brethren Services Ii Inc	PA	\$390,182	President/ceo	\$28,103	\$31,014	2024
Islesboro Affordable Property	ME	\$382,599	Executive Direc	\$52,000	\$59,325	2023
Rockvale Community Housing Corporation	MA	\$390,318	Chief Executive Officer	\$18,350	\$18,787	2023
Illinois Valley Family Coalition	OR	\$390,371	Executive Di	\$27,302	\$28,058	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 1233 organizations. Compensation range \$86–\$668,950; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$386,429); for reference, expenses \$310,157 and assets \$20,021,797.

ROLE MATCH	Thomas Yu, reported title " <i>PRESIDENT/ED</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	684 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	53 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	62 nd
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	75 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 (Thomas Yu) 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 1233 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,872 is reasonable (approximately the 62nd 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.