

# Nela Housing And Supportive Services Corporation

Executive Director / CEO

EIN 830362156  
 LA · NTEE L21  
 FY ending 2023-12-31  
 June 10, 2026

This analysis benchmarks the total compensation of **Sarah B Johnson, Executive Director / CEO** (\$50,218) against **every comparable organization** that fit the selection criteria — **196** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

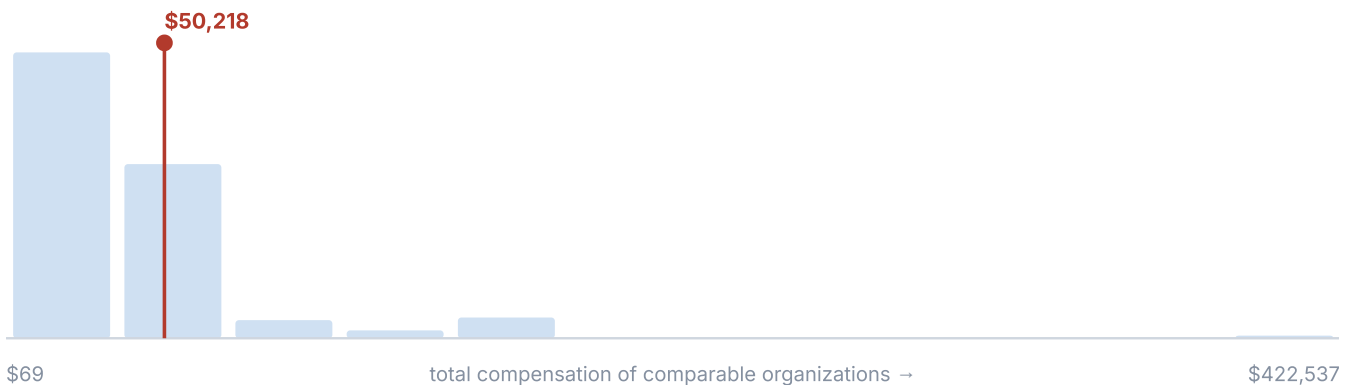
**Benchmarked executive:** Sarah B Johnson — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$246,454 and \$551,763 — 0.67x to 1.50x the subject's \$367,842 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

**196** organizations qualified on sector, size, and geography → **196** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$7,958</b> 10TH	<b>\$18,833</b> 25TH	<b>\$32,925</b> MEDIAN	<b>\$47,435</b> 75TH	<b>\$69,709</b> 90TH	<b>\$50,218</b> THIS ORG · 77TH
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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 LA 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="#">The Arc Of Delaware Inc</a>	DE	\$367,737	Executive Director	\$122,578	<b>\$105,872</b>	2024
<a href="#">45th Avenue Housing Company</a>	NY	\$368,486	President/ceo/director	\$103,218	<b>\$82,274</b>	2024
<a href="#">Asi Homes Inc</a>	MN	\$370,749	President/tr	\$65,715	<b>\$58,970</b>	2023
<a href="#">Manteca Senior Housing Corporation</a>	CA	\$363,382	President	\$43,669	<b>\$34,245</b>	2023
<a href="#">Home Trust Of Skagit</a>	WA	\$372,472	Executive Dir.	\$70,000	<b>\$55,283</b>	2024
<a href="#">Harry S Truman Community</a>	MO	\$373,077	Executive Di	\$76,761	<b>\$69,868</b>	2025
<a href="#">The Union Club</a>	OH	\$362,454	Secretary	\$14,500	<b>\$13,547</b>	2024
<a href="#">Diamond Sunrise Corporation</a>	CO	\$362,038	President	\$22,009	<b>\$18,616</b>	2024
<a href="#">Gardella Plaza Inc</a>	CA	\$361,384	President	\$43,669	<b>\$34,245</b>	2023
<a href="#">Uc Independent Inc</a>	CA	\$374,336	President	\$43,669	<b>\$34,245</b>	2023
<a href="#">United Church Residences Of Winder Georgia Inc</a>	OH	\$374,657	Treasurer	\$50,772	<b>\$47,435</b>	2024
<a href="#">Ohio Region Senior Citizens Housing</a>	MO	\$360,481	President	\$1,200	<b>\$1,122</b>	2024
<a href="#">Oswego Housing Development Council Inc</a>	NY	\$375,888	Excutive Director	\$50,000	<b>\$41,032</b>	2023
<a href="#">Saxonburg Presbyterian Senior Housing I</a>	PA	\$376,015	Director And President	\$37,604	<b>\$33,079</b>	2024
<a href="#">Slippery Rock Presbyterian Senior</a>	PA	\$359,375	Director And President	\$37,604	<b>\$33,079</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Salvation Army Colorado Springs Residences li</a>	CA	\$358,927	President	\$32,694	<b>\$25,638</b>	2023
<a href="#">Gregene Housing Development</a>	NY	\$376,891	Executive Di	\$7,170	<b>\$5,884</b>	2023
<a href="#">United Church Residences Of Olean</a>	OH	\$358,535	Treasurer	\$34,230	<b>\$32,925</b>	2023
<a href="#">Central Valley Senior Housing</a>	CA	\$357,980	President	\$43,669	<b>\$34,245</b>	2023
<a href="#">Newbury Elderly Housing Inc</a>	NH	\$378,555	President	\$27,947	<b>\$22,763</b>	2024
<a href="#">New Hull Street Housing Development Fund</a>	NY	\$379,115	President	\$38,386	<b>\$31,501</b>	2023
<a href="#">Mccreary Apartments Inc</a>	KY	\$356,346	Manager	\$84,915	<b>\$80,474</b>	2024
<a href="#">Intercommunity Housing Ferndale</a>	CO	\$356,132	President/director	\$43,633	<b>\$36,906</b>	2024
<a href="#">Decro Epsilon Corporation</a>	CA	\$379,614	Chief Executive Officer	\$6,300	<b>\$4,940</b>	2023
<a href="#">National Church Residences</a>	OH	\$380,113	President	\$48,755	<b>\$44,377</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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 **196** organizations. Compensation range \$69–\$422,537; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$367,842); for reference, expenses \$369,219 and assets \$9,243.
ROLE MATCH	Sarah B Johnson, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	160 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	67 <sup>th</sup>
Reportable pay only (column D), adjusted	92 <sup>nd</sup>
All sources (D + E + F), adjusted	11 <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 (Sarah B Johnson) 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 196 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,218 is reasonable (approximately the 77<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.