

Samaritan House Inc

Executive Director / CEO

EIN 830378196

NC · NTEE L40

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Rodney Tucker, Executive Director / CEO** (\$79,070) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

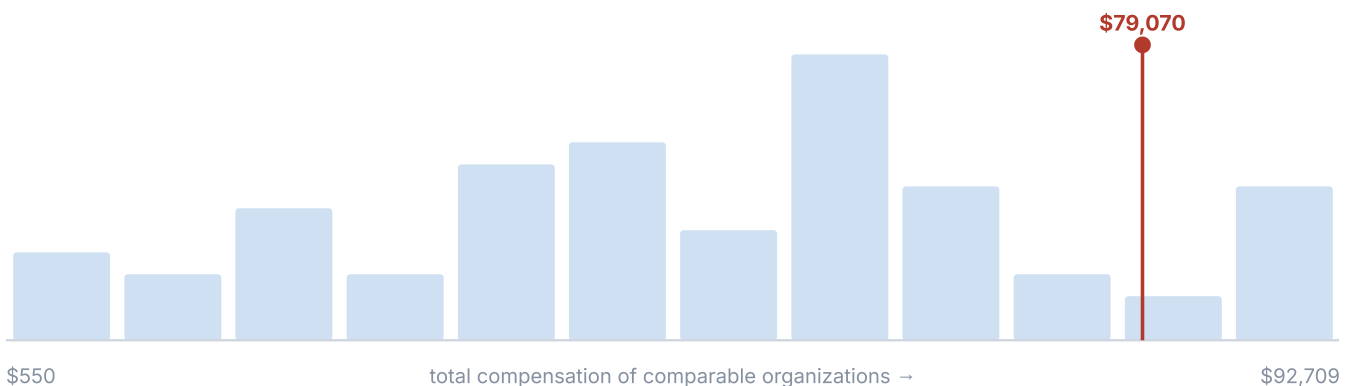
Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L40).
BUDGET	Total revenue between \$245,741 and \$550,167 — 0.67x to 1.50x the subject's \$366,778 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L40), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography → **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,870 10TH	\$33,087 25TH	\$51,115 MEDIAN	\$62,427 75TH	\$84,428 90TH	\$79,070 THIS ORG · 89TH
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■ **Comparable organizations**

P50
P75
P90

~~\$15,870~~
~~\$33,087~~
~~\$51,115~~
~~\$62,427~~
~~\$84,428~~

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 NC cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Pee Wee Homes	NC	\$361,795	\$550	990
Homes Of Hope Inc	NC	\$357,864	\$55,296	990
Nazareth Housing Development Corp	OH	\$376,175	\$62,528	990
Gratiot County Hope House	MI	\$377,853	\$65,555	990
Gila House Inc	AZ	\$355,543	\$37,230	990
Papilion House Inc	TX	\$352,841	\$33,661	990
Village Of Hope Inc	MD	\$349,483	\$55,419	990
Active Change Recovery Inc	CA	\$346,347	\$20,893	990
Grace Home Inc	OK	\$389,502	\$64,315	990
Safe Harbors Network	CA	\$391,640	\$11,040	990
Housing Initiatives Of Princeton	NJ	\$392,002	\$43,740	990
Sacred Roots Farm Inc	GA	\$341,171	\$85,066	990
Hearne House Inc	OH	\$393,504	\$39,575	990
Siloam Missionary Homes	NC	\$338,177	\$46,837	990
Next Step Initiative Tennessee	TN	\$397,545	\$53,258	990
Mission Accomplished	TX	\$335,955	\$56,591	990
New Attitude On My Image Inc	OH	\$398,948	\$54,738	990
The New Beginnings Of Southwest	FL	\$334,293	\$57,105	990
Our Front Porch	CO	\$400,731	\$73,893	990
Safe Shelter Incorporated	WI	\$332,175	\$73,582	990
Hoskins Park Ministries Inc	NC	\$401,432	\$63,651	990
Gmp Development Corp	MA	\$401,456	\$4,294	990
Myplace Inc	MI	\$327,076	\$65,907	990
Isaiah House Inc	GA	\$326,462	\$43,985	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Bethesda House Inc	MA	\$326,001	\$38,785	990

■ 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 NC 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 70 organizations. Compensation range \$550–\$92,709; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$366,778); for reference, expenses \$460,707 and assets \$511,907.

ROLE MATCH Rodney Tucker, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	89th
Total compensation (D + F), as reported (no adjustments)	86th
Reportable pay only (column D), adjusted	90th
All sources (D + E + F), adjusted	79th

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 (Rodney Tucker) 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 70 similarly situated organizations (Same NTEE sector (L40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,070 is reasonable (approximately the 89th 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). 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.