

The Macguire Center

Executive Director / CEO

EIN 832383526

TX · NTEE L40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Renee Tanner, Executive Director / CEO** (\$12,002) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L40).
BUDGET	Total revenue between \$91,095 and \$203,944 — 0.67× to 1.50× the subject's \$135,963 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L40), nationwide + budget 0.67–1.5× revenue.

24 organizations qualified on sector, size, and geography → **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,188	\$14,593	\$27,131	\$45,299	\$70,974	\$12,002
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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
Ocl Properties Xii Inc	NY	\$136,267	Chief Financial Officer	\$73,290	\$66,206	2024
The Transformation Project	ME	\$145,428	Executive Director	\$72,942	\$73,017	2024
Abcap Housing Iii Inc	OH	\$126,071	Executive Director	\$41,692	\$44,144	2024
Exodus Community Services Inc	AZ	\$123,806	Ceo	\$20,000	\$19,797	2023
Somerset Lutheran Housing Community Inc	PA	\$148,126	Ceo	\$343,589	\$342,532	2024
Citywide Supportive Housing Development	NY	\$116,100	Executive Director	\$29,726	\$26,853	2024
Outreach For Christ Inc	VA	\$112,171	President	\$29,914	\$29,728	2023
Fresh Start Ministries Of San Angelo	TX	\$111,873	Executive Director	\$15,600	\$15,600	2024
Mz Shirliz Transitional	CA	\$160,537	Board Member/program Director	\$29,520	\$26,235	2023
Valentine Foundation Inc	NJ	\$107,474	Director	\$44,980	\$41,334	2023
Restore House Inc	MN	\$167,940	Coordinator	\$20,965	\$20,709	2024
Maxcen Housing Society	FL	\$97,995	Executive Director Ceo	\$982	\$922	2024
Community Services First Housing	NY	\$97,633	Director	\$30,342	\$27,409	2024
Maxcen Housing Society Puerto Rico Branch Inc	PR	\$97,051	Ceo	\$5,188	\$5,188	2024
Maxcen Housing Inc North Carolina Branch	NC	\$93,912	Executive Director	\$5,162	\$5,332	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Maxcen Housing Society Inc Texas Branch	TX	\$93,399	Ceo	\$5,188	\$5,188	2024
Freedom Thru Faith Ministries Inc	MN	\$179,956	Secretary	\$28,165	\$27,822	2024
Maxcen Housing Society Inc New York Branch	NY	\$91,394	Ceo	\$5,188	\$4,687	2024
Mesa Housing Inc	CO	\$182,845	Treasurer	\$14,400	\$14,211	2023
Tabitha Ministry	NC	\$183,081	Executive Director	\$14,628	\$14,720	2025
Bay House Housing Development Fund	NY	\$184,243	Secretary/treasurer	\$53,979	\$48,762	2024
Pa Dream House Inc	PA	\$189,049	Administrativedirector	\$49,920	\$49,766	2024
Arvad Ministries Incorporated	LA	\$198,533	Executive Di	\$34,500	\$39,099	2023
12 Step Life	OH	\$200,336	Ceo	\$76,476	\$80,975	2024

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.

■ Sample, role match & sensitivity

PEER COUNT	24 organizations. Compensation range \$922–\$342,532; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$135,963); for reference, expenses \$117,090 and assets \$112,850.
ROLE MATCH	Renee Tanner, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	21 st
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	83 rd

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 (Renee Tanner) 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 24 similarly situated organizations (Same NTEE sector (L40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,002 is reasonable (approximately the 21st 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.