

# The Denver Homeless Voice

Executive Director / CEO

EIN 841415056

CO · NTEE A33

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **James A Kay, Executive Director / CEO** (\$56,375) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64<sup>th</sup>** percentile of comparable organizations within the typical range

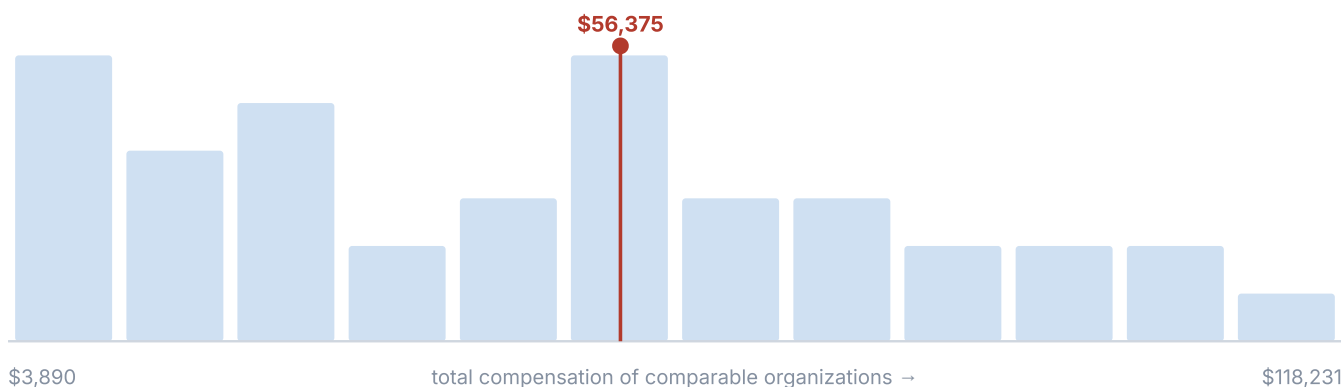
**Benchmarked executive:** James A Kay — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A33).
BUDGET	Total revenue between \$135,277 and \$302,859 — 0.67x to 1.50x the subject's \$201,906 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A33), nationwide + budget 0.67–1.5x revenue.

**39** organizations qualified on sector, size, and geography → **39** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,951	\$22,726	\$49,529	\$68,988	\$91,957	\$56,375
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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 CO 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="#">Fellowship For Intentional Community Inc</a>	MO	\$200,800	Manager	\$19,462	<b>\$20,881</b>	2024
<a href="#">Targum Publishing Company</a>	NJ	\$209,199	Editor In Chief - Member	\$10,226	<b>\$9,249</b>	2024
<a href="#">Superstars Writing</a>	CO	\$212,953	Member	\$24,570	<b>\$24,570</b>	2023
<a href="#">Latin American Perspectives Inc</a>	CA	\$190,599	Vice President	\$19,875	<b>\$17,385</b>	2024
<a href="#">Inlandia Institute Inc</a>	CA	\$213,419	Executive Director	\$64,220	<b>\$56,173</b>	2024
<a href="#">Sustainability Institute Inc</a>	VT	\$216,115	Co-director	\$87,245	<b>\$91,580</b>	2023
<a href="#">Western States Communication Association</a>	MT	\$187,356	Executive Director	\$12,500	<b>\$14,052</b>	2023
<a href="#">Dzanc Books Inc</a>	MI	\$217,668	Editor-in-chief	\$50,000	<b>\$53,822</b>	2023
<a href="#">Media Ecosystems Analysis</a>	MA	\$184,241	President &	\$126,160	<b>\$118,231</b>	2023
<a href="#">India Childrens Press</a>	CA	\$183,719	Ceo	\$55,000	<b>\$49,529</b>	2023
<a href="#">Lantern Publishing &amp; Media</a>	NY	\$181,699	President	\$50,000	<b>\$45,768</b>	2024
<a href="#">The Codex Foundation</a>	CA	\$180,771	Executive Di	\$85,500	<b>\$74,787</b>	2024
<a href="#">Catamaran Literary Reader</a>	CA	\$178,599	Executive Director	\$91,952	<b>\$80,430</b>	2024
<a href="#">Dialogue Foundation</a>	UT	\$176,457	Trustee	\$27,500	<b>\$28,510</b>	2024
<a href="#">The Observer</a>	IN	\$227,989	Editor-in-chief	\$5,396	<b>\$5,934</b>	2023
<a href="#">Border Belt Reporting Inc</a>	NC	\$172,493	President	\$25,000	<b>\$26,167</b>	2024
<a href="#">The Land Cle</a>	OH	\$234,577	Executive Director	\$79,000	<b>\$84,758</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Evangelical Press Association Inc</a>	AZ	\$235,359	Executive Director	\$83,936	<b>\$79,662</b>	2025
<a href="#">Republic Of Letters</a>	WA	\$236,809	President, Publisher, Editor	\$67,750	<b>\$61,443</b>	2024
<a href="#">Rain Taxi Inc</a>	MN	\$238,044	Executive Director	\$45,958	<b>\$47,359</b>	2023
<a href="#">Anyone Corporation</a>	NY	\$239,192	Vp & Treasurer	\$30,000	<b>\$27,460</b>	2024
<a href="#">Student Media Corporation</a>	KS	\$163,991	General Manager	\$46,370	<b>\$52,244</b>	2023
<a href="#">Focus Press Inc</a>	TN	\$243,304	Employee	\$28,000	<b>\$30,694</b>	2023
<a href="#">Bibliographical Society Of America</a>	NY	\$254,548	Executive Director	\$84,584	<b>\$77,423</b>	2024
<a href="#">Self Knowledge Symposium Foundation</a>	NC	\$148,687	Accountant	\$18,000	<b>\$19,396</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	<b>39</b> organizations. Compensation range \$3,890–\$118,231; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$201,906); for reference, expenses \$277,127 and assets \$45,550.
ROLE MATCH	James A Kay, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	64 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	62 <sup>nd</sup>
Reportable pay only (column D), adjusted	69 <sup>th</sup>
All sources (D + E + F), adjusted	64 <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 (James A Kay) 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 39 similarly situated organizations (Same NTEE sector (A33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,375 is reasonable (approximately the 64<sup>th</sup> 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.