

Federal Way Senior Center

Executive Director / CEO

EIN 910936089
 WA · NTEE P81Z
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Shelley Puariea, Executive Director / CEO** (\$52,000) against **every comparable organization** that fit the selection criteria — **114** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

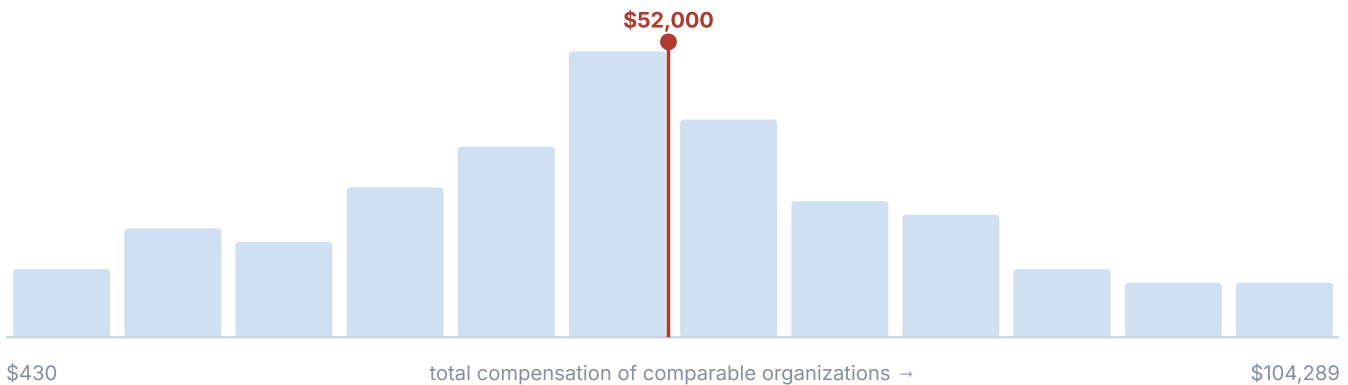
Benchmarked executive: Shelley Puariea — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

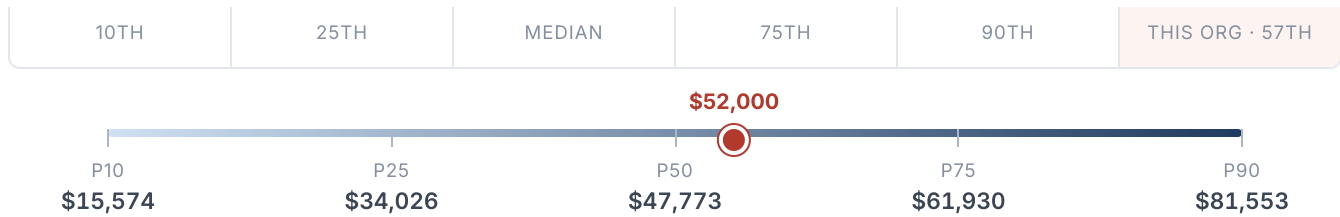
SECTOR	Organizations sharing the subject's NTEE classification (P81Z).
BUDGET	Total revenue between \$149,899 and \$335,596 — 0.67x to 1.50x the subject's \$223,731 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

114 organizations qualified on sector, size, and geography → **114** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,574	\$34,026	\$47,773	\$61,930	\$81,553	\$52,000
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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 WA 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
Greater Northfield Senior Citizens Inc	VT	\$223,229	Longo	\$27,785	\$31,237	2024
Sellers Senior Center Inc	DE	\$223,010	Executive Di	\$38,666	\$42,287	2024
Shepherds Center Of The Greenbrier Valley	WV	\$225,307	Executive Director	\$56,433	\$66,488	2025
Reynolds County Council On Aging Inc	MO	\$225,720	Administrator	\$39,900	\$47,202	2024
Jackson County Senior Center Inc	KY	\$228,182	Director	\$23,745	\$27,760	2025
Bonita Senior Center Inc	FL	\$218,021	Director	\$12,000	\$12,591	2024
Pickett Fences Senior Services Inc	MD	\$217,855	President	\$13,000	\$13,976	2023
Ypsilanti Senior Center	MI	\$229,943	Executive Director	\$41,600	\$46,723	2025
Wickham Park Senior Center Association Inc	FL	\$230,808	Director	\$8,750	\$8,944	2025
Senior Center Of Macon	MO	\$232,139	Director	\$39,791	\$45,859	2025
Johnstown Senior Citizens Service Center Inc	NY	\$232,825	Administrative Assistant	\$31,850	\$32,146	2024
Geary County Senior Citizens Inc	KS	\$233,704	Executive Director	\$38,002	\$45,856	2024
Spokane Area Jewish Family Services	WA	\$234,947	Executive Di	\$69,584	\$69,584	2024
Cochran County Senior Citizens Assn	TX	\$210,719	Manager	\$42,000	\$48,312	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Senior Center Of South Pearl River	MS	\$237,305	Executive Dir.	\$56,540	\$72,412	2023
Christian Care Holding Company Inc	AZ	\$238,499	President/ceo	\$78,149	\$83,946	2024
Perry County Council On Aging Inc	IN	\$208,621	Executive Director	\$39,520	\$46,550	2024
Northwest Neighbors Network	WA	\$206,479	Director Of Community Operations & Outreach	\$100,341	\$103,305	2023
Monroe County Senior Citizens And	TN	\$206,392	Executive Director	\$48,762	\$55,773	2025
Interlakes Community Caregivers Inc	NH	\$203,285	Executive Director	\$52,768	\$56,030	2023
Canopy Of Neighbors Inc	NY	\$203,126	Executive Director	\$69,628	\$70,275	2024
The Senior Center Inc	NY	\$202,505	Executive Director	\$53,707	\$52,809	2025
Autumn Glow Alzheimer's Care Home Inc	CA	\$244,981	President & Ceo	\$21,328	\$20,570	2024
Stl Village Inc	MO	\$201,980	Executive Director	\$33,937	\$41,333	2023
Anderson Valley Senior Citizens	CA	\$201,687	Executive Di	\$18,436	\$17,323	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	114 organizations. Compensation range \$430–\$104,289; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$223,731); for reference, expenses \$219,927 and assets \$369,577.
ROLE MATCH	Shelley Puariea, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 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	57 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	59 th
All sources (D + E + F), adjusted	53 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 (Shelley Puariea) 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 114 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,000 is reasonable (approximately the 57th 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.