

Salem Arms Community Housing

Executive Director / CEO

EIN 911545042

WA · NTEE Z99Z

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **David Tietz, Executive Director / CEO** (\$71,600) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

Benchmarked executive: David Tietz — 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 (Z99Z).

BUDGET Total revenue between \$208,257 and \$466,248 — 0.67x to 1.50x the subject's \$310,832 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Z99) + WA + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography

→ **27** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$20,591	\$49,785	\$66,486	\$89,705	\$121,170	\$71,600
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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
The Master's Mission	WA	\$312,909	President	\$96,808	\$96,808	2024
Shoreline Public Schools Foundation	WA	\$301,206	Executive Director	\$40,240	\$40,240	2024
Ocean Beach School District Foundation	WA	\$320,849	Administrator	\$10,200	\$10,501	2023
Hough Foundation	WA	\$330,408	Executive Director	\$84,941	\$87,450	2023
Fraternal Order Of Eagles	WA	\$331,795	Secretary	\$6,578	\$6,408	2025
Living Voices	WA	\$334,859	Artistic Director	\$60,000	\$60,000	2024
Slavic International Association	WA	\$283,976	President	\$57,600	\$57,600	2024
Washington Association Of Criminal Defense Lawyers	WA	\$342,213	Executive Director	\$104,980	\$108,081	2023
Sentinel Group	WA	\$270,835	Chairman And President	\$21,419	\$22,052	2023
Snoqualmie Valley Preservation Alliance	WA	\$264,774	Executive Dir.	\$88,125	\$88,125	2024
Friends Of Manito	WA	\$361,004	Executive Dir.	\$57,692	\$57,692	2024
Orcas Open Arts	WA	\$257,731	President	\$18,400	\$18,400	2024
Va'ad Harabanim Of Greater Seattle	WA	\$369,517	Secretary	\$66,486	\$66,486	2024
Fishinko Payee Services	WA	\$249,253	Co-executive Director	\$86,736	\$86,736	2024
Clallam-jefferson County Pro Bono	WA	\$245,920	Executive Director	\$78,840	\$81,169	2023
People Of Praise Vancouver Wa	WA	\$241,899	President	\$33,000	\$32,149	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Love In The Name Of Christ Of Skagi	WA	\$238,190	Executive Director	\$66,021	\$66,021	2024
Kadima	WA	\$388,117	Rabbi	\$136,763	\$140,803	2023
Channel Of Love Ministries	WA	\$227,746	President Ceo	\$41,969	\$41,969	2024
Human Life Of Wa Education Foundation	WA	\$223,600	President & Ceo	\$94,749	\$94,749	2024
The Hi-liners	WA	\$402,726	Artistic Direct	\$63,008	\$64,869	2023
Earth Ministry	WA	\$411,610	Executive Director	\$88,665	\$91,284	2023
Sound Learning	WA	\$423,767	Exec. Director	\$60,000	\$58,453	2025
St Luke Association	WA	\$425,148	President	\$535,028	\$535,028	2024
Lundberg Association	WA	\$454,786	President	\$535,028	\$535,028	2024

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	27 organizations. Compensation range \$6,408–\$535,028; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$310,832); for reference, expenses \$371,976 and assets \$1,108,541.
ROLE MATCH	David Tietz, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	52 nd
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	52 nd

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 (David Tietz) 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 27 similarly situated organizations (Same NTEE sector (Z99) + WA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$71,600 is reasonable (approximately the 52nd 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 10, 2026.