

This analysis benchmarks the total compensation of **Paul Hemminger, Executive Director / CEO** (\$49,300) against **every comparable organization** that fit the selection criteria — **178** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

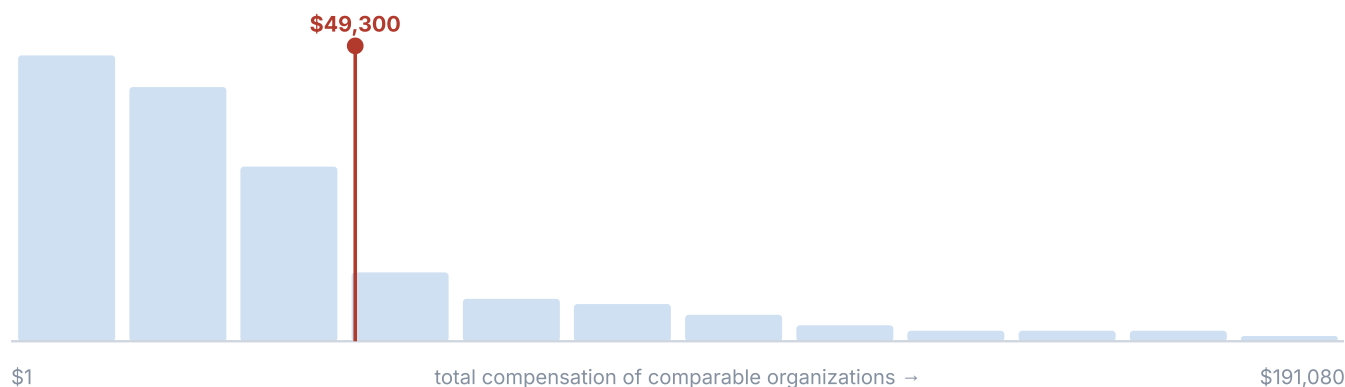
**SECTOR** Organizations sharing the subject's NTEE classification (S99).

**BUDGET** Total revenue between \$41,611 and \$93,159 — 0.67x to 1.50x the subject's \$62,106 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

**178** organizations qualified on sector, size, and geography → **178** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,680

\$13,255

\$27,821

\$45,124

\$88,779

**\$49,300**



## ■ 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 OH 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="#">Cmh Holding Co</a>	MD	\$61,933	Ceo - Retired 2/23	\$187,831	<b>\$165,797</b>	2023
<a href="#">Seaside Downtown Development Association</a>	OR	\$62,351	Executive Director	\$46,344	<b>\$39,468</b>	2024
<a href="#">Ketchikan Charr Inc</a>	AK	\$61,418	President	\$8,700	<b>\$7,627</b>	2024
<a href="#">Healthy Communities Of Southern</a>	CA	\$62,998	Secretary	\$18,564	<b>\$14,322</b>	2025
<a href="#">Aft-oregon Building Trust Inc</a>	OR	\$60,654	President	\$1,341	<b>\$1,142</b>	2024
<a href="#">Personal Affordable Living Inc</a>	CO	\$60,636	Director	\$15,055	<b>\$13,239</b>	2024
<a href="#">Mifflinburg Heritage &amp; Revitalization Assoc Inc</a>	PA	\$60,502	Executive Director	\$16,800	<b>\$15,364</b>	2024
<a href="#">Professional Medical Staff Memorial Hospital Of Gardena</a>	CA	\$60,466	Chief Executive Officer	\$1,200	<b>\$951</b>	2024
<a href="#">Temple Business League</a>	TX	\$60,300	Executive Director	\$18,000	<b>\$16,513</b>	2024
<a href="#">Trellis Community Development</a>	AZ	\$60,219	Ceo (Thru July 2024)	\$5,027	<b>\$4,434</b>	2024
<a href="#">Quad City Association Of Finishing</a>	IA	\$64,036	Executive Director	\$37,724	<b>\$38,998</b>	2023
<a href="#">James Solomon Civic Association Inc</a>	NJ	\$60,104	Trustee	\$4,500	<b>\$3,793</b>	2023
<a href="#">Regional Economic Development And Energy</a>	NY	\$60,050	President	\$106,965	<b>\$88,640</b>	2024
<a href="#">Metropolitan Housing Development Corp</a>	IL	\$64,250	President	\$50,000	<b>\$43,917</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tama Toledo Area Chamber Of Commerc</a>	IA	\$64,262	Secretary/co	\$17,956	<b>\$18,030</b>	2024
<a href="#">Main Street Elkader</a>	IA	\$64,493	Executive Director	\$13,565	<b>\$13,621</b>	2024
<a href="#">Unlimited Potential Properties Inc</a>	NY	\$59,579	Chief Executive Officer	\$13,438	<b>\$11,465</b>	2023
<a href="#">Westcamp Inc</a>	UT	\$59,435	Director	\$43,940	<b>\$42,460</b>	2023
<a href="#">Florida's Great Northwest</a>	FL	\$64,928	President & Ceo	\$27,444	<b>\$23,644</b>	2024
<a href="#">Bridge Homes Inc</a>	CA	\$59,215	Vice President & Cfo/director	\$120,312	<b>\$98,087</b>	2023
<a href="#">Friends Of Bastrop Main Street Inc</a>	LA	\$65,091	Exec. Director	\$17,346	<b>\$17,516</b>	2024
<a href="#">Aledo Main Street Inc Nfp</a>	IL	\$59,053	Executive Di	\$46,230	<b>\$40,605</b>	2025
<a href="#">Main Street Lawrenceburg</a>	TN	\$59,050	Executive Director	\$36,205	<b>\$34,900</b>	2024
<a href="#">Jefferson Street United Merchants</a>	TN	\$58,984	Executive Di	\$10,600	<b>\$10,520</b>	2023
<a href="#">Salina Community Economic Development</a>	KS	\$58,841	Executive Director	\$174,052	<b>\$172,439</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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    **178** organizations. Compensation range \$1–\$191,080; filing years 2022–2025.

SIZE BASIS     Matched on total revenue (\$62,106); for reference, expenses \$61,513 and assets \$593.

ROLE MATCH	Paul Hemminger, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	68 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	72 <sup>nd</sup>
Reportable pay only (column D), adjusted	86 <sup>th</sup>
All sources (D + E + F), adjusted	50 <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 (Paul Hemminger) 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 178 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,300 is reasonable (approximately the 76<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.