

St Stephen's Retirement Center Inc

Executive Director / CEO

EIN 953486808

CA · NTEE L21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **George A Mckinney, Executive Director / CEO** (\$8,700) against **every comparable organization** that fit the selection criteria — **197** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: George A Mckinney — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L21).

BUDGET Total revenue between \$88,717 and \$198,621 — 0.67x to 1.50x the subject's \$132,414 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

197 organizations qualified on sector, size, and geography

→ **197** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$320

total compensation of comparable organizations →

\$338,076

\$11,158

\$20,253

\$39,397

\$66,093

\$76,985

\$8,700



■ 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 CA 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
Shore Courts Inc	RI	\$132,342	President	\$52,490	\$60,009	2023
Taylor Family Housing Inc	CA	\$132,784	Ceo	\$20,348	\$20,949	2023
Afiya Apartments Inc	OR	\$131,609	President	\$15,031	\$16,643	2023
Ocl Properties Xiv Inc	NY	\$133,621	Chief Financial Officer	\$73,290	\$76,696	2024
Parc Housing Ii Inc	FL	\$133,993	President & Ceo	\$12,085	\$13,148	2024
Mobile Supported Living Inc	AL	\$134,085	President/ceo	\$53,238	\$64,890	2025
Ken-crest Housing De 2003 Inc	PA	\$130,673	Ceo	\$29,531	\$34,105	2024
King Hill Apartments Inc	MO	\$134,475	Chief Executive Officer	\$12,500	\$15,332	2024
Ljr Corporation	RI	\$134,715	President	\$52,490	\$60,009	2023
Jfm No 2 Corp	ME	\$129,794	Ceo	\$14,253	\$16,103	2025
Asi Alexandria Inc	MN	\$135,107	President/tr	\$68,006	\$75,814	2025
Asi Bledsoe Inc	MN	\$135,503	President/tr	\$68,006	\$75,814	2025
Counterpoint Commons	WA	\$128,874	President/ceo, Compass Health	\$29,848	\$30,947	2024
Hempfield Apartments Inc	PA	\$135,971	Ceo	\$18,725	\$21,625	2024
Specialized Housing Viii Inc	OR	\$136,235	Executive Director	\$11,111	\$12,302	2023
The Laceleaf Corporation	OR	\$128,180	Executive Di	\$21,046	\$22,051	2025
Washington County Community Housing	VT	\$128,070	President	\$48,204	\$57,848	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lss Housing Jamestown Inc	ND	\$127,700	Ceo	\$40,723	\$50,420	2025
Providence Brown Street Housing	NY	\$137,172	President	\$2,810	\$3,027	2023
Henderson Supportive Housing Inc	MN	\$137,394	President/tr	\$68,006	\$75,814	2025
Independent Living Horizons Four Inc	GA	\$137,656	President/ceo	\$21,151	\$25,357	2023
Asi Mcalester Inc	MN	\$137,840	President/tr	\$68,006	\$75,814	2025
Kansas Supportive Housing Inc	MN	\$137,959	President/tr	\$68,006	\$75,814	2025
Community Advancement Development Corporation	CA	\$138,170	Executive Director	\$116,200	\$116,200	2024
Solon Community Housing Corporation	IA	\$126,087	Manager	\$8,135	\$10,620	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	197 organizations. Compensation range \$320–\$338,076; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$132,414); for reference, expenses \$131,562 and assets \$5,763,721.
ROLE MATCH	George A Mckinney, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 176 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	8 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	90 th
All sources (D + E + F), adjusted	1 st

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 (George A Mckinney) 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 197 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,700 is reasonable (approximately the 8th 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.