

# Independent Living Waipahu Inc

Executive Director / CEO

EIN 990329586

MN · NTEE L22

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Stephen Vander Schaaf, Executive Director / CEO** (\$65,715) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

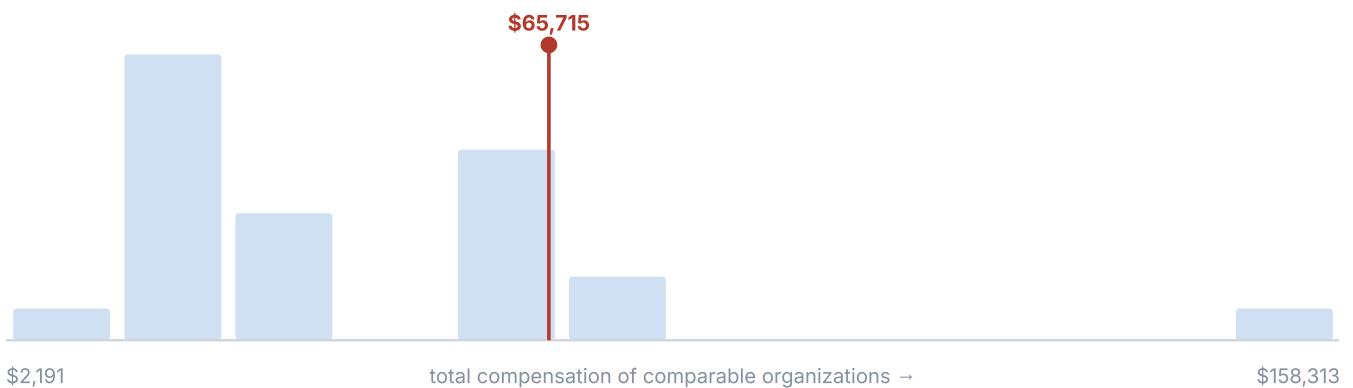
**Benchmarked executive:** Stephen Vander Schaaf — reported title "PRESIDENT/TR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$193,069 and \$432,246 — 0.67x to 1.50x the subject's \$288,164 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22) + MN + budget 0.67–1.5x revenue.

**23** organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,918	\$20,238	\$39,249	\$64,352	\$70,546	\$65,715
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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 MN 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="#">New Richmond Senior Housing Inc</a>	MN	\$286,056	President & Ceo	\$41,871	<b>\$40,670</b>	2024
<a href="#">Boulevard Gardens Senior Housing</a>	MN	\$291,169	Eexecutive Vp Commonbond Housing	\$18,918	<b>\$18,918</b>	2023
<a href="#">Bozeman Senior Housing Inc</a>	MN	\$268,145	President/tr	\$68,006	<b>\$64,352</b>	2025
<a href="#">Hudson Senior Housing Inc</a>	MN	\$256,839	President/tr	\$68,006	<b>\$64,352</b>	2025
<a href="#">Garden Terrace Commons Senior Housing</a>	MN	\$255,476	Executive Vice President	\$18,918	<b>\$18,918</b>	2023
<a href="#">Cheyenne Senior Housing Inc</a>	MN	\$250,150	President/tr	\$68,006	<b>\$64,352</b>	2025
<a href="#">Catholic Eldercare At St Hedwig's</a>	MN	\$242,381	President/ceo	\$33,545	<b>\$32,583</b>	2024
<a href="#">Community For Affordable Senior</a>	MN	\$335,417	Evp Of Commonbond Housing	\$18,918	<b>\$18,918</b>	2023
<a href="#">Asi Freeport Senior Housing Inc</a>	MN	\$227,228	President/tr	\$65,715	<b>\$63,830</b>	2024
<a href="#">Ebenezer Lakes Senior Housing</a>	MN	\$225,186	President	\$77,189	<b>\$77,189</b>	2023
<a href="#">River Town Heights Inc</a>	MN	\$224,666	President And Ceo	\$41,871	<b>\$40,670</b>	2024
<a href="#">Franklin Senior Housing</a>	MN	\$223,134	Executive Vp Of Commonbond Housing	\$18,918	<b>\$18,918</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Clark County Supportive Housinginc</a>	MN	\$221,935	President/tr	\$68,006	<b>\$64,352</b>	2025
<a href="#">Owatonna Senior Housing Inc</a>	MN	\$221,450	President/tr	\$68,006	<b>\$64,352</b>	2025
<a href="#">Rosewood Court Inc</a>	MN	\$355,963	Ceo Of Bhs	\$158,313	<b>\$158,313</b>	2023
<a href="#">Wellstone Commons Senior Housing</a>	MN	\$218,737	Executive Vice President	\$18,918	<b>\$18,918</b>	2023
<a href="#">Good Shepherd Senior Apartments</a>	MN	\$215,235	Administrator	\$2,256	<b>\$2,191</b>	2024
<a href="#">Shepherd Oaks West Apartments Inc</a>	MN	\$361,165	President/ceo/administrato	\$26,425	<b>\$25,667</b>	2024
<a href="#">Centennial Square</a>	MN	\$363,314	Ceo	\$39,249	<b>\$39,249</b>	2023
<a href="#">Riverview Apartments Senior Housing</a>	MN	\$365,928	Executive Vp Of Commonbond	\$23,297	<b>\$22,629</b>	2024
<a href="#">Shepherd Oak Apartments Inc</a>	MN	\$396,732	President/ceo/administrator	\$26,425	<b>\$25,667</b>	2024
<a href="#">Opportunity Neighborhood</a>	MN	\$415,039	Executive Director	\$74,223	<b>\$72,094</b>	2024
<a href="#">Sholom St Paul Senior Housing Inc</a>	MN	\$422,892	Ceo	\$22,194	<b>\$21,557</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	23 organizations. Compensation range \$2,191–\$158,313; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$288,164); for reference, expenses \$886,010 and assets \$3,674,788. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Stephen Vander Schaaf, reported title " <i>PRESIDENT/TR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	22 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	61 <sup>st</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	91 <sup>st</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 (Stephen Vander Schaaf) 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 23 similarly situated organizations (Same NTEE sector (L22) + MN + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$65,715 is reasonable (approximately the 87<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.