
Benchmark Summary

CEO / Executive Director

Executive Summary

CEO / Executive Director — October 25, 2026

25TH–75TH PERCENTILE

\$95,081 – \$120,693

The median reportable compensation among **16** comparable organizations is **\$109,626**.

COMPARABILITY CRITERIA

Role	CEO / Executive Director
Title Match	Strict (the role's chief titles only)
Schedule	Full-time
NTEE Sectors	Housing & Shelter
Budget	\$2.5M – \$5M
Geography	1 state: NC
Org Type	All organization types
Tax Years	2024–2025 (each organization's newest return in these years)

DATA

Years of Data	Filings from tax years 2024–2025 (2025 31%, 2024 69%)
Data As Of	IRS data through September 2026

Compensation Summary

16 organizations in comparability set

COMPENSATION DISTRIBUTION



Range

\$58,676 – \$175,988

Mean

\$109,388

IMPORTANT NOTICE.

This report is for information only. It is not legal, tax, accounting, financial or compensation advice, a valuation or appraisal, or an opinion that any pay is reasonable. Its figures come from IRS Form 990 filings that the organizations reported themselves; PeerSet has not audited or verified them and does not guarantee them. Pay decisions rest solely with the organization, its board and its advisors. Use of this report is subject to the Terms at peersset.org/terms.

Sources. IRS Form 990 e-file data and IRS Exempt Organizations Business Master File, public records published by the IRS. Sector (NTEE) codes come from the IRS Exempt Organizations Business Master File and the National Center for Charitable Statistics (NCCS) [BMF archive](#), Urban Institute, available under the [ODC Attribution License v1.0](#). PeerSet is not affiliated with or endorsed by the IRS, the Urban Institute or any other source.

Appendix A: Methodology

This tool builds compensation benchmarks from publicly filed IRS Form 990 data. This appendix sets out where the data comes from and how the figures in your report are calculated.

Summary of the benchmark rules

All figures use reportable compensation from the filing organization (Form 990, Part VII, Column D), which is salary, bonuses and other taxable pay. Columns E and F and total compensation are not used.

Organizations that file the short Form 990-EZ report pay on a different line, close to but not the same as Column D.

- **Tax years.** The benchmarks hold the three most recent tax years (the newest with data and the two before it). A tax year counts from the first day of the next year, once a full fiscal year beginning in it could have ended. The tax year is the year the fiscal year begins. Each search uses the years you choose; by default, the newest complete year and any newer one.
- **Roles and titles.** A record whose title maps to none of the 13 roles is left out. For the 11 roles that are a function, Broad counts each organization's most senior person in the function, whatever the title. Seniority runs from a chief title through an executive or senior vice president (or, in finance, a chief business officer), a vice president (also of business affairs) and a director or head (also a department's executive director) down to a controller, manager or officer. Strict counts that person only if they hold the chief title, in the newest year they do. For CEO / Executive Director, Strict needs a chief-executive title (CEO, Executive Director, President); Broad adds the role's other titles, ranking the exact role name first. A president-elect is left out, and the board's president is the chair. A CEO/CFO counts in both roles, Strict in each. Titles with deputy, assistant, associate, interim or acting in the role's own office are left out. So are vice and VP titles for the two roles that are not a function, though a chief executive who is also a vice president (CEO & Vice President, CEO/VP) counts as CEO. A title that starts "Consultant to" is not the chief executive.
- **Minimum pay.** Records with Column D below \$10,000 are left out (unpaid directors, stipends, part-year appointments, data errors).
- **Former officers.** People flagged on the return as former officers, directors or trustees are left out, as are people whose title contains a word such as "former," "retired," "emeritus," "emerita" or "previous," or shows that they left the role before the end of the fiscal year.
- **Inactive organizations.** Filings with no total expenses, or with no tax year, are left out.
- **Implausible figures.** Records with Column D above \$10,000,000, or more than twice the organization's total expenses, are left out as data errors.
- **Estimated sector codes.** Organizations whose sector (NTEE) code was estimated rather than taken from IRS records are left out.

- **Schedule.** Each organization's person is chosen from those on the selected schedule. Full-time means 30 or more hours a week as reported on the return; part-time means fewer. Records with no hours or zero hours, or 5 or fewer a week at \$150,000 or more, are in neither group and count only when all schedules are selected.
- **One person per organization.** Of the records left, each organization counts once for the role, from the newest of the chosen years in which it has a record left. That year's most senior person counts (see Roles and titles); ties go to the person in the role at fiscal year end, then to the highest Column D.
- **Statistics.** Percentiles use linear interpolation between the two nearest values and are rounded once, to whole dollars, halves up. With fewer than 5 organizations only their mean is reported.

01 Data Source

All compensation data in this tool comes from **IRS Form 990 returns** filed electronically by tax-exempt organizations. These filings are public records. The IRS publishes them as Form 990 series e-file data, in bulk XML files on its [Form 990 series downloads](#) page. Every filing in this tool comes from those files.

We load the **Form 990** (standard) and **Form 990-EZ** (simplified) returns in those files. The box below shows the tax years they cover and the years the benchmarks use. Three other filing types are excluded:

- **Form 990-PF** (private foundations). Excluded by design. Private foundations are governed differently from public charities. They are typically funded by a single donor or family, do not solicit public contributions, and are subject to different legal constraints on compensation. Their executive pay is not a meaningful benchmark for the public charities and community nonprofits this tool is designed for.
- **Form 990-T** (unrelated business income). Excluded because it reports tax on unrelated business income, not the organization's operations or compensation.
- **Form 990-N** (postcard return). Excluded because it contains no financial or compensation data.

Data for the newest tax year is still incomplete (see Limitations & Caveats below).

Current database: 3,045,953 filings covering tax years 2019–2026. Benchmarks draw on 488,468 individual compensation records from tax years 2023–2025.

02 Compensation Data

Compensation figures are extracted from **Part VII, Section A** of Form 990, which reports compensation for officers, directors, trustees, key employees, and highest compensated employees.

The benchmarks use **reportable compensation from the organization** (Column D), which is salary, bonuses and other taxable pay (W-2, 1099-NEC or 1099-MISC income) paid directly by the filing organization. Boards typically set and approve this cash figure.

Form 990 Part VII also reports two other amounts:

- **Reportable compensation from related organizations** (Column E). Compensation from affiliates, subsidiaries or parent organizations.
- **Other compensation** (Column F). Deferred compensation, nontaxable benefits and other non-reportable income.

The tool does not show these two columns, and no benchmark figure includes them. The statistics, the PDF and the CSV use Column D only. Total compensation is the sum of all three columns (D + E + F).

03 Role Normalization

Nonprofits enter job titles as free text, so the same role can appear under hundreds of different titles (“CEO,” “Chief Executive Officer,” “Executive Director,” “President & CEO” and so on). To compare like with like, we map these titles to a set of **standard roles**:

CEO / Executive Director	Top Financial Officer	Top Operations Officer
Top Program Officer	Top Development Officer	Top Medical Officer
Top Legal Counsel	Board Chair	Top Administrative Officer
Top HR Officer	Top Marketing Officer	Top Communications Officer
Top Technology Officer		

The mapping uses a curated list of **hundreds of known title variants**, plus pattern-matching rules for less common wording. Titles we cannot map with confidence are left out of role-based benchmarks.

Strict and Broad. For the roles that are a function, such as Top Financial Officer, Broad counts the most senior person in that function at each organization, whatever the title. In finance, that is the chief financial officer if there is one. Otherwise it is an executive or senior vice president of finance, then a vice president, then a director or head of finance, then a controller or finance manager. A chief business officer counts as finance at the level of an executive vice president, and a vice president of business affairs as a vice president. Strict counts an organization only when its most senior person in the function holds the chief title (such as CFO or Chief Financial Officer), and uses the newest tax year in which that is so.

For CEO / Executive Director, Strict needs a chief-executive title (such as CEO, Executive Director or President). A department’s executive director, such as Executive Director of Development, counts as that function’s head, never as the chief executive. A combined title such as CEO/CFO or President & CFO counts the person as both the CEO and the Top Financial Officer, Strict in each. The president of the board counts as Board Chair. A president-elect counts in no role. A title is left out when deputy, assistant, associate, interim or acting qualifies the role’s own office, as in Deputy Executive Director or Interim CFO, because these words imply a superior. The same word in a second office, such as Assistant Secretary, does not remove the person. For CEO / Executive Director and Board Chair, vice and VP titles are also left out. A chief executive who is also a vice president

(CEO & Vice President, CEO/VP) still counts as CEO. A title that starts “Consultant to,” such as Consultant to the Executive Director, is not the chief executive.

04 Filters

You can narrow the data to a relevant peer group with six filters:

Sector (NTEE Code)	Organizations are classified by mission area using the National Taxonomy of Exempt Entities (NTEE) , a classification system developed by the National Center for Charitable Statistics (NCCS) at the Urban Institute. The codes themselves are assigned by the IRS; NCCS does not assign or change them. Each organization’s code comes from the current IRS Exempt Organizations Business Master File (BMF). Organizations not in the current file keep the code from our previous load. Any code still missing is filled from an earlier IRS BMF release kept in the NCCS BMF archive. The tool filters by major group , using the 25 sectors lettered A to Y (such as Education, Health Care and Human Services). Organizations with no usable code have their own box, Unclassified. With no box ticked, every organization counts, unclassified ones included. Tick sectors to keep only those. Tick Unclassified as well to add the organizations with no code, or tick it on its own to see only them.
Budget Size	Total annual expenses stand in for organization size. The budget tiers run from under \$250K to \$50M+, with breakpoints similar to those commonly used in nonprofit compensation studies. You can also set a custom range.
Geography	Filter nationally, by individual states, or by metropolitan statistical area (MSA) . State filtering uses the state in the organization’s address on its most recent filing. Metro area filtering maps each organization’s ZIP code to a Core Based Statistical Area (CBSA) using HUD’s USPS ZIP Code Crosswalk and the 2023 CBSA delineations; a ZIP code that spans more than one area is assigned to the area holding most of its residential addresses. About 4% of the organizations in the benchmarks have no metro area on file; search by state to include them. CBSAs are integrated labor markets, areas where people live and commute to work, so they are the natural unit for comparing local pay.
Schedule	Full-time (30+ hours per week), part-time or all schedules, based on average hours reported on the return. Full-time is the default.
Organization Type	Filter by 501(c) subsection: (c)(3) charitable, (c)(4) social welfare, (c)(5) labor/agricultural, (c)(6) trade associations, other, or not on file (no subsection code). By default all types are included.

Tax Years

Only organizations with a qualifying record in the chosen years count, each once, from the newest chosen year in which it has one. By default a search uses the newest complete tax year and any newer one. A tax year is complete once it has at least 95% as many organizations with a qualifying record as the year before, and that year is complete too; the oldest of the three years always counts as complete. The default is the same for every search and moves forward by itself as returns arrive. Fewer years keeps the pay more current but finds fewer organizations, and a year that is still filling in leans toward organizations that file early (see Limitations & Caveats).

05 Statistical Methods

Statistics are computed from the filtered comparability set. We report these measures:

- **Median.** The midpoint of the distribution (50th percentile). It is less sensitive to outliers than the mean, so it is the most reliable single figure. Preferring the median is common practice in compensation analysis.
- **Mean.** The arithmetic average. It is useful for context, but a few very high or very low values can skew it.
- **Percentiles (10th, 25th, 75th, 90th).** Computed by linear interpolation between the two nearest ranked values. They show where a given compensation figure falls within the distribution.
- **Range.** The lowest and highest reportable compensation in the set.

Growth compares the same organizations. For each pair of years, it takes the organizations in your search that have a record in both years and reports the median change in their pay. Over several years, these changes are chained together, and Annualized is the average yearly rate.

The distribution chart is a range bar drawn to dollar scale. The light band runs from the 10th to the 90th percentile, the navy band from the 25th to the 75th, and the dark mark shows the median. Each figure is printed in full next to its mark.

06 Data Quality & Outlier Handling

Raw 990 data contains errors, unusual cases and outliers that would distort the benchmarks if left in. We apply the following filters:

- **Minimum compensation threshold.** Records with reportable compensation from the organization (Column D) below \$10,000 are excluded from all benchmarking results. This removes unpaid board members (\$0 pay), nominal stipends, part-year appointments and data entry errors. None of these is a comparable paid position. The threshold is below a year of full-time work at the federal minimum wage, so full-time salaries at small organizations are retained.
- **Compensation above \$10M excluded.** Records with reportable compensation from the organization (Column D) above \$10,000,000 are excluded as data errors. The highest-paid nonprofit executives (major health systems) rarely exceed \$5–7M.
- **Negative financial values clamped.** IRS instructions specify that negative amounts should be reported as zero. Any negative total expenses, revenue, or compensation values encountered during processing are treated as zero.

- **Compensation-to-budget ratio check.** Records where one person's reportable compensation exceeds twice the organization's total expenses are excluded. The check catches data entry errors, such as an extra digit, that make pay look implausibly large for the organization's budget.
- **Inactive organizations excluded.** Filings with \$0 or no total expenses, or with no tax year, are excluded from benchmarking. These are typically shell entities, newly formed organizations, or filing errors that would distort the smallest budget tier.
- **Former officers excluded.** People flagged on the return as former officers, directors or trustees are removed from benchmarking results. So are people whose title contains "former," "retired," "emeritus," "emerita" or a similar term, or shows that they left the role before the end of the fiscal year. Their compensation typically reflects partial-year or legacy arrangements rather than current market rates.
- **Three tax years, one person.** The benchmarks hold returns for the three most recent tax years (the newest tax year with data and the two before it), and each search uses the years you choose from them (see section 04 for the default). To prevent double-counting, each organization counts once per role, from the newest chosen year with a record that passes the rules above. In that year the most senior person in the role counts (section 03); ties go to the person in the role at the end of the fiscal year, then to the highest pay. If an organization filed more than one return for the same year, including a Form 990 and a Form 990-EZ, only the most recently submitted return counts.

Records removed by each rule

Tax years 2023 to 2025. Each pay record is counted under the first rule that removes it. The counts cover all three years, whichever years a search uses. 535,585 records pass all the rules; one person per organization and role is then chosen from them.

Filing outside the three-year window	Every pay line on returns for tax years before 2023 or after 2025. They stay in the database but are not used.
Title maps to none of the 13 roles	Every pay line whose title is not one of the 13 roles, including unpaid trustees and directors.
IRS marks the person a former officer	11,440
Column D under \$10,000 (stipend)	1,431,350
Former, past, retired, prior or outgoing title, or a title showing the person left before year end	13,261
Organization reports \$0 or no total expenses	347
Column D more than 2 × the organization's total expenses	356
Column D over \$10,000,000	35
Sector assigned by our own classifier, not the IRS	0

07 Limitations & Caveats

- **Filing lag.** Form 990 is due on the 15th day of the 5th month after the fiscal year ends, with extensions available. Most filings appear 12–24 months after the period they cover. The data here reflects the most recent available filings, not current compensation.
- **The newest tax year is incomplete.** Returns for a tax year keep arriving for well over a year after it ends (see Filing lag), and the IRS publishes them in batches. The newest tax year in the benchmarks, 2025, therefore has far fewer filings than the two before it. Until it fills in, peer sets drawn heavily from it will be smaller and less representative. Organizations with mid-year fiscal years, and many larger organizations that file on extension, usually appear last, so a set drawn from a year that is still filling in leans toward smaller organizations with calendar-year budgets. A budget filter offsets most of this.
- **Self-reported data.** Compensation figures are reported by the filing organization. While 990s are signed under penalty of perjury, errors and inconsistencies do occur.
- **E-file only.** This tool indexes electronically filed returns. Organizations that file on paper are not included.
- **Title normalization is imperfect.** Some titles are ambiguous (“Director” could mean board member or department head). Our mapping is conservative. When in doubt, we leave a title out rather than misclassify it.
- **NTEE codes are not always current.** To maximize coverage, we combine the codes in the current IRS Business Master File with those in an earlier IRS BMF release from the NCCS archive. Some organizations still have no NTEE code, particularly those not classified as 501(c)(3). They are left out when you pick specific sectors, unless you also tick Unclassified.
- **Not legal, tax or compensation advice. No guarantee.** This tool is for information only. We do not verify the underlying filings and do not guarantee that any figure is accurate, complete or current. Compensation decisions are the responsibility of the organization and its governing body, which should consult qualified advisors.

The same methodology is published at peersset.org/methodology.

Data sourced from publicly filed IRS Form 990 returns and the IRS Exempt Organizations Business Master File, with sector codes from the NCCS BMF archive. Informational only; not legal, tax or compensation advice. Not affiliated with the IRS.

Appendix B: Complete Peer Set

The following 16 organizations comprise the full comparability set used in this analysis, sorted by organization name.

Organization	State	Title	Budget	Comp	Year
Carmel Hills INC 581307937	NC	CEO	\$3.7M	\$96,465	2025
Community Housing Coalition of Madison County INC 113660564	NC	Executive Director	\$2.8M	\$58,676	2025
Community Housing Solutions of Guilford INC 200458814	NC	PRESIDENT/EXECUTIVE DIRECTOR	\$2.9M	\$110,096	2025
Durham Community Land Trustees INC 561203878	NC	EXECUTIVE DIRECTOR	\$3.9M	\$127,757	2024
Fayetteville Area Habitat for Humanity 561610250	NC	CEO	\$3.3M	\$115,304	2024
Habitat for Humanity of Catawba Valley INC 581652358	NC	Executive Director	\$4.7M	\$156,519	2024
Habitat for Humanity of Forsyth County INC 561448955	NC	EXECUTIVE DI	\$4.9M	\$120,000	2024
Hospitality House of Northwest North Carolina 561442966	NC	EXECUTIVE DIRECTOR	\$4.6M	\$122,771	2024
Housing for New Hope INC 582089068	NC	EXECUTIVE DIRECTOR	\$3.8M	\$109,156	2024

Organization	State	Title	Budget	Comp	Year
Metropolitan Property Management INC 275170073	NC	EXECUTIVE DIRECTOR	\$4.2M	\$95,886	2025
Mountain Housing Opportunities INC 581816998	NC	PRESIDENT & CEO	\$4.8M	\$175,988	2024
Open Door Ministries of High Point INC 561576543	NC	EXECUTIVE DIRECTOR	\$2.8M	\$92,667	2024
Rutherford County Habitat for Humanity INC 561581336	NC	EXECUTIVE DIRECTOR	\$2.8M	\$90,845	2024
The Housing Assistance Corporation 581831757	NC	EXECUTIVE DIRECTOR	\$3.1M	\$60,000	2024
Veterans Life Center 271696736	NC	EXECUTIVE DIRECTOR/FOUNDER	\$2.5M	\$105,000	2024
Wilmington Area Rebuilding Ministry INC 562076795	NC	Chief Executive Officer	\$4.1M	\$113,071	2025