

Norway Pine Grove Cemetery Corp

Executive Director / CEO

EIN 010130865
 ME · NTEE Y50
 FY ending 2024-04-30
 June 9, 2026

This analysis benchmarks the total compensation of **Stuart Goodwin, Executive Director / CEO** (\$1,000) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Stuart Goodwin — 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 (Y50).
BUDGET	Total revenue between \$30,568 and \$68,436 — 0.67x to 1.50x the subject's \$45,624 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$591	\$1,458	\$2,191	\$7,873	\$13,881	\$1,000
-------	---------	---------	---------	----------	---------



■ 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 ME 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
Lehigh Zion Cemetery Association	PA	\$45,079	President	\$1,494	\$1,488	2024
Oak Grove Cemetery Wills Township Inc	IN	\$42,902	President	\$300	\$308	2025
Fairview Cemetary Association	NY	\$42,808	President&super	\$2,610	\$2,425	2023
Claggett Cemetery Corporation	OR	\$49,474	Vice President	\$12,000	\$11,129	2024
New Oxford Cemetery Association	PA	\$53,324	Treasurer/se	\$3,500	\$3,486	2024
Princeton Abbey And Cemetery Inc	TX	\$37,864	Chief Executive Officer	\$16,649	\$16,632	2024
Independent Benevolent Societ Of Albany	NY	\$55,542	Treasurer	\$2,000	\$1,858	2023
Highland Memorial Cemetary	ME	\$55,581	Superintende	\$19,600	\$19,600	2024
Boonville Cemetery Association Inc	NY	\$55,777	President	\$1,517	\$1,369	2024
Black Point Cemetery Corporation	ME	\$55,840	Treasurer	\$4,606	\$4,606	2024
Furnace Village Cemetery	MA	\$34,516	Treasurer	\$1,000	\$874	2025
New Woodstock Cemetery Association	NY	\$57,949	Trustee, Sexton	\$2,000	\$1,805	2024
Maplewood Cemetery	NH	\$32,187	Secretary And Director	\$2,061	\$1,957	2023
Hurley Cemetery Association	NY	\$62,270	President/treas	\$8,000	\$7,432	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
St James Cemetery Association	PA	\$63,587	President	\$250	\$249	2024
Lower Valley Union Cemetary Association	NJ	\$67,685	Superintendent	\$10,587	\$9,196	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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	16 organizations. Compensation range \$249–\$19,600; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$45,624); for reference, expenses \$34,912 and assets \$736,281.
ROLE MATCH	Stuart Goodwin, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	19 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	25 th

All sources (D + E + F), adjusted

19th

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 (Stuart Goodwin) 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 16 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,000 is reasonable (approximately the 19th 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.