

# American Legion Post #132 Emerson & Lane

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **David Redmond, Executive Director / CEO** (\$1,200) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 5<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** David Redmond — reported title "COMMANDER", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (W30Z).

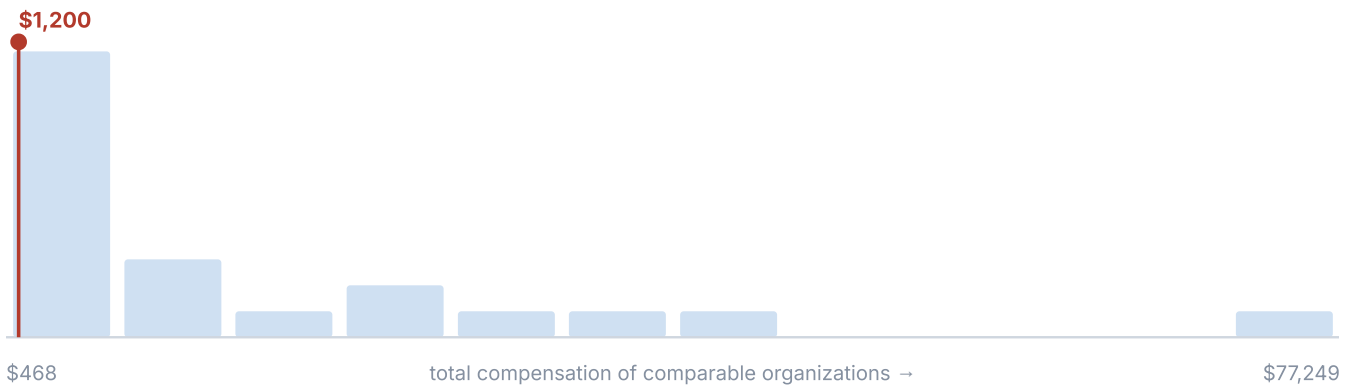
**BUDGET** Total revenue between \$48,737 and \$109,113 — 0.67x to 1.50x the subject's \$72,742 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

**21** organizations qualified on sector, size, and geography

→ **21** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,926	\$3,556	\$6,584	\$20,030	\$37,078	<b>\$1,200</b>
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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 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
<a href="#">American Legion</a>	VT	\$74,473	First Vice Commander	\$3,348	<b>\$3,556</b>	2023
<a href="#">Byron L Sylvaro Post 82 American Legion</a>	MA	\$75,389	Jr Vice Commander	\$10,500	<b>\$9,672</b>	2024
<a href="#">Patriotic Kenny Foundation</a>	MN	\$75,889	Executive Di	\$6,500	<b>\$6,584</b>	2024
<a href="#">Silver Spring Memorial Post 2562 Vf</a>	MD	\$78,130	Post Quartermaster	\$2,600	<b>\$2,566</b>	2023
<a href="#">100 Entrepreneurs Foundation Inc</a>	MD	\$79,404	President &	\$37,579	<b>\$37,078</b>	2023
<a href="#">Lake Zurich Post 964 American Legion</a>	IL	\$80,105	Finance Officer (Thru 10/24)	\$19,875	<b>\$20,030</b>	2024
<a href="#">Veterans Home Association Of Valley View</a>	PA	\$80,299	Head Bar Tender	\$23,188	<b>\$24,404</b>	2023
<a href="#">American Legion Post 165</a>	CT	\$81,585	Adjutant	\$500	<b>\$468</b>	2025
<a href="#">Department Of Massachusetts Vfw Auxiliary Inc</a>	MA	\$83,297	President	\$4,703	<b>\$4,332</b>	2024
<a href="#">Us For Warriors Foundation</a>	CA	\$84,114	Executive Director	\$2,175	<b>\$1,926</b>	2024
<a href="#">Brockport Area Veterans Club Inc</a>	NY	\$84,547	Treasurer	\$1,275	<b>\$1,216</b>	2023
<a href="#">Operation Vet Fit Inc</a>	SC	\$86,309	President	\$17,240	<b>\$18,436</b>	2024
<a href="#">Veterans Of Foreign Wars Department Of</a>	CA	\$58,540	Quarter Master	\$12,000	<b>\$10,622</b>	2024
<a href="#">Stamford Veterans Park Partnership Inc</a>	CT	\$57,293	Executive Director	\$82,500	<b>\$77,249</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">St Cloud Standdown Inc</a>	MN	\$96,010	Director	\$2,400	<b>\$2,431</b>	2024
<a href="#">American Legion Post 333</a>	IN	\$97,240	Service Officer	\$4,360	<b>\$4,713</b>	2024
<a href="#">Kiester Legion Post 454</a>	MN	\$97,728	Commander	\$4,716	<b>\$4,777</b>	2024
<a href="#">Feast Of Crispian</a>	WI	\$98,596	President & Managing Director	\$28,125	<b>\$30,999</b>	2023
<a href="#">Cecil Field Powmia Memorial Inc</a>	FL	\$107,335	Director	\$10,408	<b>\$10,022</b>	2024
<a href="#">Lebaron Post Home Association</a>	PA	\$107,789	Director	\$4,700	<b>\$4,947</b>	2023
<a href="#">Servicemen's Club Inc</a>	MN	\$108,950	Club Manager	\$40,062	<b>\$41,778</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME cost of living and 2025 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	21 organizations. Compensation range \$468–\$77,249; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$72,742); for reference, expenses \$53,214 and assets \$418,107.
ROLE MATCH	David Redmond, reported title " <i>COMMANDER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	5 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	5 <sup>th</sup>
Reportable pay only (column D), adjusted	10 <sup>th</sup>
All sources (D + E + F), adjusted	5 <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 (David Redmond) 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 21 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,200 is reasonable (approximately the 5<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.