

Veterans Of Foreign Wars Of The

Executive Director / CEO

EIN 016026691

ME · NTEE W30Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mike Carter, Executive Director / CEO** (\$300) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

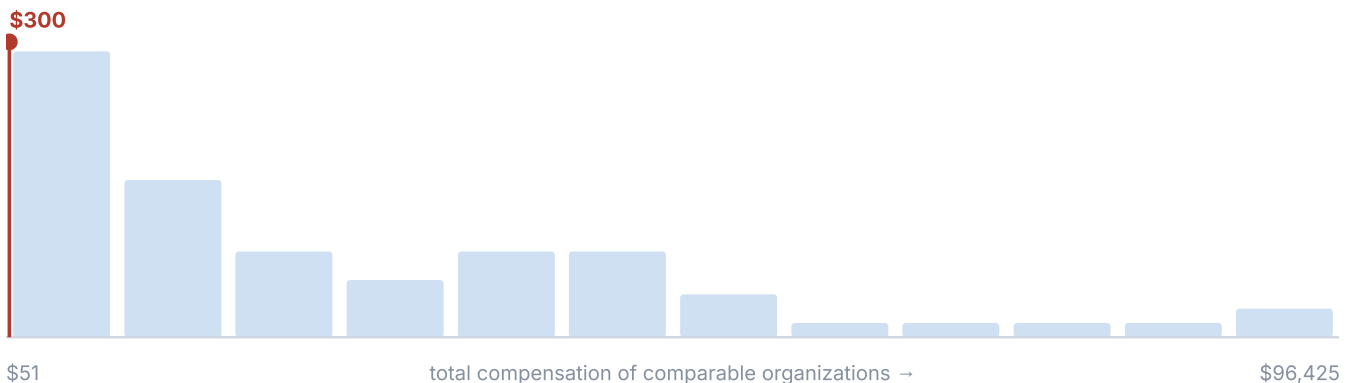
Benchmarked executive: Mike Carter — reported title “COMMANDER”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (W30Z).
BUDGET	Total revenue between \$101,320 and \$226,836 — 0.67x to 1.50x the subject's \$151,224 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

62 organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,962	\$4,836	\$15,918	\$38,338	\$53,791	\$300
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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
Lexington Vfw Post 8738	SC	\$151,619	Canteen Manager	\$25,476	\$26,542	2024
Operation Barnabas Inc	FL	\$149,300	Ceo	\$24,000	\$23,181	2023
The Jewish War Veterans Of The United	DC	\$154,544	National Executive Director	\$3,021	\$2,725	2023
American Legion	NY	\$147,565	Commander	\$15,995	\$14,062	2025
Veterans Of Foreign Wars Of The United States Inc	NY	\$147,445	Bartender/janitorial	\$17,972	\$16,218	2024
Valhalla Veterans Services	PA	\$144,845	Executive Director	\$24,000	\$23,902	2024
Kirk Casey Post No 366 Of The American Legion Depa	NY	\$157,640	1st Vice Commander	\$35,500	\$32,982	2023
Roa Standing Together For America's	DC	\$159,298	Executive Director	\$18,644	\$16,822	2023
Semper Fi Flo Foundation	MN	\$143,143	Executive Director	\$54,000	\$51,913	2025
In Honor Of Our Troops	MD	\$159,452	Chairman President	\$26,000	\$24,275	2024
Acworth & Kennesaw Post 5408 Veterans Of Foreign W	GA	\$142,715	Adjutant	\$50	\$51	2023
American Legion Post 401	OH	\$140,179	1st Vice Com	\$4,000	\$4,356	2023
American Legion Post 169 Inc	MI	\$139,586	Commander, Finance Officer	\$2,100	\$2,229	2023
Spencer-ralston Post No 1254	KS	\$163,557	Quatermaster	\$750	\$789	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Veterans Of Foreign War Auxiliary Department Of Ka	KS	\$163,979	Secretary Jr Vic President	\$6,900	\$7,252	2025
Tioga American Legion Post 139	ND	\$137,632	Finance Officer / Gaming Manager	\$21,500	\$23,563	2024
Wisconsin Vfw Foundation Inc	WI	\$136,914	Director	\$4,684	\$4,885	2024
Warriors Rock	PA	\$135,753	Secretary	\$40,800	\$40,633	2024
Fleet Reserve Club Of Jax Fl Inc	FL	\$166,714	Manager	\$46,375	\$42,386	2025
Veterans Of Foreign Wars Post 2832 Pike Memorial	OH	\$169,487	Quartermaster	\$1,456	\$1,540	2024
Veterans Education Project	VA	\$170,000	Executive Director	\$30,000	\$28,928	2024
U S Veterans Post 104 Corporation	FL	\$170,207	Quartermaster	\$2,000	\$1,932	2023
Hero Expeditions Incorporated	CO	\$170,678	Executive Director	\$36,000	\$34,473	2024
Us Army Warrant Officers Association	VA	\$173,506	Executive Director/ Editor	\$62,398	\$60,167	2024
Louisiana National Guard Enlisted Association	LA	\$127,680	Executive Director	\$7,400	\$8,378	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 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	62 organizations. Compensation range \$51–\$96,425; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$151,224); for reference, expenses \$128,303 and assets \$669,190.
ROLE MATCH	Mike Carter, reported title "COMMANDER", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	2 nd

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 (Mike Carter) 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 62 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$300 is reasonable (approximately the 2nd 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.