

Wilmot Volunteer Fire Company

Executive Director / CEO

EIN 020375525
 NH · NTEE M24
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Samuel Clarke, Executive Director / CEO** (\$500) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Samuel Clarke — reported title "CHIEF", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$71,277 and \$159,576 — 0.67x to 1.50x the subject's \$106,384 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

64 organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$290	\$617	\$1,671	\$4,255	\$12,463	\$500
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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 NH 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
Reinbeck Farmers Fire Association	IA	\$106,621	President/none	\$50	\$59	2024
Oklahoma Civilian Defense Fire Company	PA	\$106,063	Treasurer	\$600	\$667	2023
Farmingville Fire Dept Benevolent Association	NY	\$104,658	Treasurer	\$5,000	\$4,893	2024
Lumberton Fire Company No 1	NJ	\$103,763	President	\$2,775	\$2,763	2023
Property Owners League Fire Company	NJ	\$103,482	Secretary	\$225	\$218	2024
Marble Rock Community Fire Company Inc	IA	\$103,331	President	\$10	\$12	2024
Tiltonville Volunteer Fire Department	OH	\$103,257	Fire Chief, Vice President	\$3,604	\$4,256	2023
Goose Rocks Beach Fire Company	ME	\$103,096	President	\$500	\$542	2024
Wading River Fire Dept	NY	\$110,167	Secretary	\$2,100	\$2,116	2023
Springfield Firemens Relief Assoc	MN	\$111,448	Secretary	\$1,800	\$1,983	2023
Community Fire Co Of Pavilion Inc	NY	\$113,359	Treasurer	\$1,200	\$1,174	2024
Chippewa Township Vfd	PA	\$113,480	President	\$500	\$540	2024
Deerfield Volunteer Fire Company I	NY	\$113,918	Secretary	\$600	\$587	2024
Terryville Fire Department Inc	NY	\$98,159	Treasurer	\$3,000	\$3,023	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
High Country Fire-rescue	AZ	\$97,954	Fire Chief	\$19,105	\$20,486	2023
Strafford Firemen's Association And	VT	\$97,820	Fire Chief,	\$2,500	\$2,806	2023
Hop Bottom Hose Company	PA	\$115,849	Secretary	\$600	\$648	2024
Cape May Point Volunteer Fire	NJ	\$117,068	President	\$9,287	\$8,980	2024
Mount Hope Fire Co No 1	NJ	\$119,512	President	\$2,813	\$2,720	2024
Ellendale Fire Department Relief	MN	\$92,855	President	\$599	\$641	2024
Matamoras Fire Department	PA	\$120,456	Secretary	\$350	\$389	2023
Lakeland Volunteer Fire Department	MN	\$91,816	Training Office	\$213	\$234	2023
Ramtown-howell Fire Co No2	NJ	\$121,255	President	\$300	\$290	2024
Dale Borough Fire Company	PA	\$90,459	President	\$18,888	\$21,002	2023
Stonington Volunteer Fire Company	PA	\$90,200	Fire Chief	\$200	\$222	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 64 organizations. Compensation range \$12–\$32,025; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$106,384); for reference, expenses \$158,053 and assets \$602,334. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Samuel Clarke, reported title "*CHIEF*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 9 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	14 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	14 th

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 (Samuel Clarke) 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 64 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$500 is reasonable (approximately the 14th 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.