

# Massachusetts Afl-cio Building

Executive Director / CEO

EIN 030474497

MA · NTEE J99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Christine Lynch, Executive Director / CEO** (\$79,037) against **every comparable organization** that fit the selection criteria — **87** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Christine Lynch — 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 (J99).

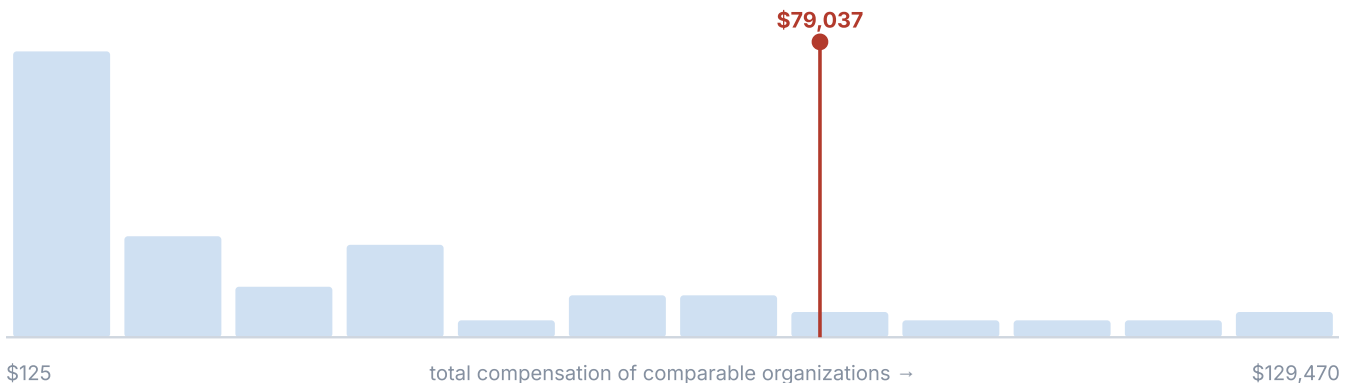
**BUDGET** Total revenue between \$76,377 and \$170,994 — 0.67x to 1.50x the subject's \$113,996 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (J), nationwide + budget 0.67–1.5x revenue.

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

→ **87** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,449	\$6,560	\$18,645	\$55,266	\$85,636	\$79,037
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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 MA 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="#">United Union Of Roofers Local 106 Jatc</a>	IN	\$113,717	Steward/trustee	\$13,667	<b>\$16,513</b>	2023
<a href="#">Institute For Sustainable Diversity</a>	WA	\$114,556	President	\$20,000	<b>\$19,926</b>	2024
<a href="#">Fair Trade Store-souderton</a>	PA	\$114,647	Store Manage	\$29,400	<b>\$33,590</b>	2023
<a href="#">Northern Kentucky Chamber Of Commerce</a>	KY	\$112,182	Chamber President	\$19,288	<b>\$23,060</b>	2024
<a href="#">North Castle Police Benevolent Assoc Inc</a>	NY	\$117,223	President	\$4,800	<b>\$5,587</b>	2021
<a href="#">Philadelphia Area Jobs With Justice</a>	PA	\$118,137	Treasurer	\$20,809	<b>\$23,093</b>	2024
<a href="#">Asbestos Workers Local No 42 Apprenticeship Training &amp; Education Fund</a>	NJ	\$118,480	Union Trustee	\$7,800	<b>\$7,978</b>	2023
<a href="#">United Construction Trade</a>	NY	\$107,799	President	\$40,000	<b>\$41,411</b>	2023
<a href="#">Utah Association Of Nurse Anesthetists</a>	WY	\$121,399	Executive Dir.	\$6,000	<b>\$7,150</b>	2024
<a href="#">Des Moines Police Bargaining Unit Assn</a>	IA	\$122,040	President	\$5,400	<b>\$6,580</b>	2024
<a href="#">Cr Works Inc</a>	IN	\$122,171	Director	\$28,800	<b>\$34,797</b>	2023
<a href="#">County Plumbers Inc</a>	NY	\$122,200	President	\$93,270	<b>\$93,790</b>	2024
<a href="#">Center For Advocacy Research &amp;</a>	CT	\$122,357	Secty, Treasurer, Vp, Ed	\$96,000	<b>\$100,166</b>	2024
<a href="#">Compassion Coffee Llc</a>	MN	\$123,631	President	\$17,572	<b>\$19,322</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Morgenstern Workshop</a>	IN	\$123,852	Driver	\$33,400	<b>\$39,196</b>	2024
<a href="#">Liberty Link Foundation 360 Non-</a>	FL	\$124,128	President	\$34,000	<b>\$35,544</b>	2024
<a href="#">lup Coaching</a>	PA	\$125,000	Executive Di	\$115,000	<b>\$127,621</b>	2024
<a href="#">Zee Computer &amp; Information Center Inc</a>	MI	\$125,740	Ceo	\$31,200	<b>\$34,913</b>	2025
<a href="#">Ability Inc</a>	NM	\$101,702	Executive Director	\$411	<b>\$506</b>	2023
<a href="#">Rhode Island Brewers Guild</a>	RI	\$126,673	Executive Director	\$75,160	<b>\$80,200</b>	2024
<a href="#">Dyersville Progress Inc</a>	IA	\$101,258	Director	\$8,796	<b>\$10,441</b>	2025
<a href="#">Edmondson Community Organization Inc</a>	MD	\$127,500	Executive Director	\$66,346	<b>\$69,025</b>	2024
<a href="#">Ohio Workforce Association</a>	OH	\$127,947	Executive Director	\$90,000	<b>\$103,344</b>	2025
<a href="#">Dallas Christian Women's Job Corps</a>	TX	\$98,664	Executive Di	\$10,800	<b>\$12,022</b>	2024
<a href="#">Old Pueblo Firefighters Association</a>	AZ	\$98,494	President	\$9,000	<b>\$9,632</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 87 organizations. Compensation range \$125–\$129,470; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$113,996); for reference, expenses \$67,709 and assets \$1,298,689. **Revenue and expenses diverge this year — revenue may misrepresent**

**operating size; weigh the expense-based view.**

ROLE MATCH	Christine Lynch, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	22 peers 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	89 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	91 <sup>st</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	92 <sup>nd</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 (Christine Lynch) 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 87 similarly situated organizations (Same NTEE major group (J), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,037 is reasonable (approximately the 89<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.