

Strafford Firemen's Association And

Executive Director / CEO

EIN 036008386

VT · NTEE M24

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Shawn Harlow, Executive Director / CEO** (\$2,500) against **every comparable organization** that fit the selection criteria — **61** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

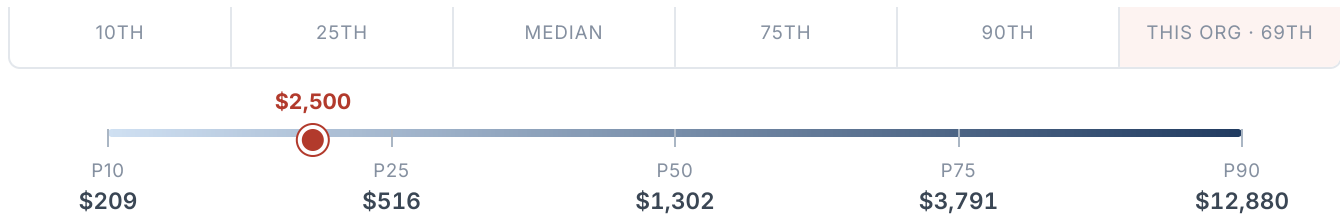
SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$65,539 and \$146,730 — 0.67x to 1.50x the subject's \$97,820 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

61 organizations qualified on sector, size, and geography → **61** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$209	\$516	\$1,302	\$3,791	\$12,880	\$2,500
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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 VT 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
High Country Fire-rescue	AZ	\$97,954	Fire Chief	\$19,105	\$18,255	2023
Terryville Fire Department Inc	NY	\$98,159	Treasurer	\$3,000	\$2,693	2023
Ellendale Fire Department Relief	MN	\$92,855	President	\$599	\$571	2024
Goose Rocks Beach Fire Company	ME	\$103,096	President	\$500	\$483	2024
Tiltonsville Volunteer Fire Department	OH	\$103,257	Fire Chief, Vice President	\$3,604	\$3,792	2023
Marble Rock Community Fire Company Inc	IA	\$103,331	President	\$10	\$11	2024
Property Owners League Fire Company	NJ	\$103,482	Secretary	\$225	\$194	2024
Lumberton Fire Company No 1	NJ	\$103,763	President	\$2,775	\$2,462	2023
Lakeland Volunteer Fire Department	MN	\$91,816	Training Office	\$213	\$209	2023
Farmingville Fire Dept Benevolent Association	NY	\$104,658	Treasurer	\$5,000	\$4,360	2024
Dale Borough Fire Company	PA	\$90,459	President	\$18,888	\$18,714	2023
Stonington Volunteer Fire Company	PA	\$90,200	Fire Chief	\$200	\$198	2023
Ramsey Volunteer Fire Department	NJ	\$90,193	President	\$599	\$516	2024
West Wyoming Vol Hose Co 1	PA	\$89,790	President, Board Member	\$2,100	\$2,021	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Oklahoma Civilian Defense Fire Company	PA	\$106,063	Treasurer	\$600	\$594	2023
River Vale Volunteer Fire Dept Assoc Inc	NJ	\$89,488	Treasurer	\$4,400	\$3,791	2024
Wilmot Volunteer Fire Company	NH	\$106,384	Chief	\$500	\$446	2024
Reinbeck Farmers Fire Association	IA	\$106,621	President/none	\$50	\$53	2024
Kendall Fire Department Inc	NY	\$87,748	Treasurer	\$1,000	\$872	2024
Wading River Fire Dept	NY	\$110,167	Secretary	\$2,100	\$1,885	2023
Monterey Firefighters Community	CA	\$84,620	Ceo	\$3,000	\$2,500	2024
Trafford Fire Company 1	PA	\$84,553	President/ch	\$595	\$590	2023
Springfield Firemens Relief Assoc	MN	\$111,448	Secretary	\$1,800	\$1,767	2023
Community Fire Co Of Pavilion Inc	NY	\$113,359	Treasurer	\$1,200	\$1,047	2024
Chippewa Township Vfd	PA	\$113,480	President	\$500	\$482	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT cost of living and 2023 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 VT 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 **61** organizations. Compensation range \$11–\$28,536; filing years 2023–2024.

SIZE BASIS	Matched on total revenue (\$97,820); for reference, expenses \$99,044 and assets \$468,702.
ROLE MATCH	Shawn Harlow, reported title " <i>FIRE CHIEF</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	8 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	69 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	69 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 (Shawn Harlow) 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 10, 2026, comparing compensation against 61 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,500 is reasonable (approximately the 69th 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 10, 2026.