

United Union Of Roofers

Executive Director / CEO

EIN 042167450
 MA · NTEE J40Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Matthew Chagnon, Executive Director / CEO** (\$125) against **every comparable organization** that fit the selection criteria — **49** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

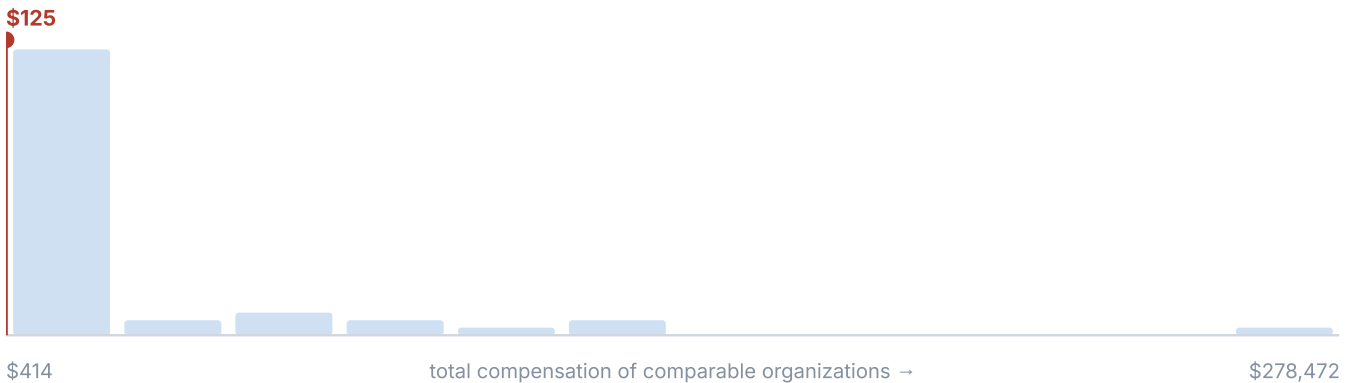
Benchmarked executive: Matthew Chagnon — reported title "PRESIDENT AS OF 11/2024", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40Z).
BUDGET	Total revenue between \$88,720 and \$198,627 — 0.67x to 1.50x the subject's \$132,418 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

49 organizations qualified on sector, size, and geography → **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,180	\$5,654	\$8,992	\$20,615	\$74,070	\$125
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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
Union Electrical Workers Inc	DE	\$134,122	Director	\$104,863	\$117,636	2023
Hudson Valley Community College Faculty Association Inc	NY	\$130,500	President	\$10,000	\$10,056	2024
Employees Association Of	CA	\$135,902	President	\$6,500	\$6,246	2024
Northeast District Council Of The Opcmia	NY	\$139,071	Fund Administrator	\$60,518	\$59,287	2025
Metropolitan Dade County Solid Wast	FL	\$139,310	President	\$6,750	\$7,057	2024
Miracosta College Faculty Assembly	CA	\$140,749	Vice President	\$2,500	\$2,341	2025
Security Police Association Of Neva	NV	\$141,322	Preisident	\$5,203	\$5,654	2025
Fall River Administrators	RI	\$142,260	President	\$6,000	\$6,402	2024
Deaconess Medical Staff Office	WA	\$142,371	Emergency & Ethics Committee Chairs	\$6,375	\$6,539	2023
Des Moines Police Bargaining Unit Assn	IA	\$122,040	President	\$5,400	\$6,580	2024
Santa Monica Municipal	CA	\$143,403	President	\$6,000	\$5,936	2023
North Castle Police Benevolent Assoc Inc	NY	\$117,223	President	\$4,800	\$5,587	2021
Laborers Local 754	NY	\$148,769	Trustee	\$54,706	\$56,636	2023
San Mateo County Probation And Detention	CA	\$148,806	President	\$3,500	\$3,363	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Assoc Of Prof Police Officers	IL	\$151,134	President	\$5,865	\$6,606	2023
United Construction Trade	NY	\$107,799	President	\$40,000	\$41,411	2023
United Brotherhood Of Carpenters	TN	\$157,157	President	\$363	\$414	2025
Westchester & Putnam Plumbers & Steamfit	NY	\$157,388	Trustee	\$112,619	\$116,592	2023
Professional Personnel Of Van Dyke	MI	\$159,395	Negotiator Exec.board	\$6,502	\$7,275	2025
The Steamfitting Industry Labor Management Cooperation Committee	NY	\$161,422	Executive Administrator	\$70,808	\$73,306	2023
Seiu Local 721 Training Trust Fund	CA	\$163,512	Trustee Chair	\$35,478	\$34,092	2024
Independent Soft Drink Workers	OH	\$163,962	President	\$14,406	\$17,482	2023
Sheet Metal Workers Local No 3	NE	\$164,742	Financial Secretary	\$64,438	\$77,126	2024
Old Pueblo Firefighters Association	AZ	\$98,494	President	\$9,000	\$9,632	2024
Sacramento County Administrative	CA	\$166,621	President	\$13,600	\$12,731	2025

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.

■ Sample, role match & sensitivity

PEER COUNT	49 organizations. Compensation range \$414–\$278,472; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$132,418); for reference, expenses \$205,134 and assets \$280,750. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Matthew Chagnon, reported title "PRESIDENT AS OF 11/2024", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	0 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 (Matthew Chagnon) 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 49 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$125 is reasonable (approximately the 0th 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.