

Rhode Island Masonic Youth Foundation

Executive Director / CEO

EIN **050302258**
 RI · NTEE Y40Z
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Robert J Kempf, Executive Director / CEO** (\$22,772) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88th** percentile of comparable organizations within the typical range

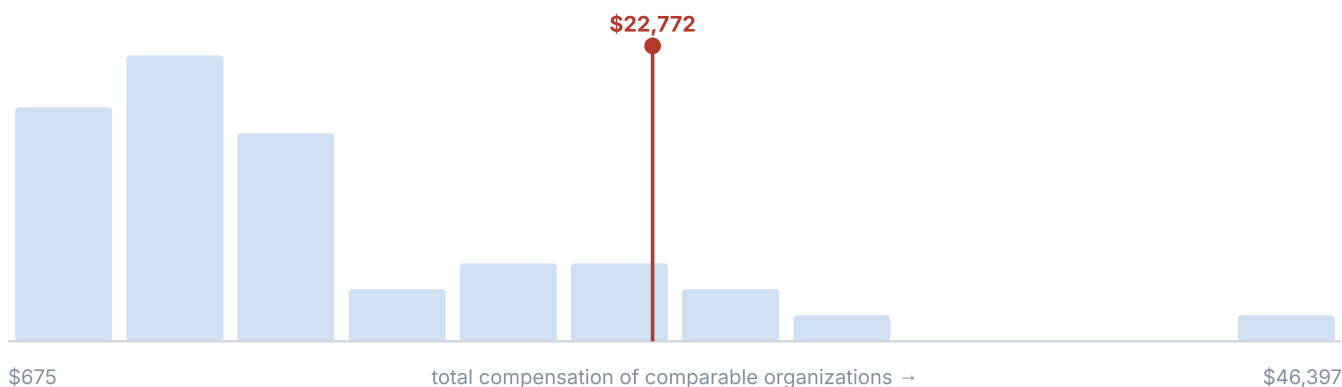
Benchmarked executive: Robert J Kempf — reported title “GENERAL MANAGER”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y40Z).
BUDGET	Total revenue between \$180,498 and \$404,101 — 0.67x to 1.50x the subject's \$269,401 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y40), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,713	\$4,627	\$8,994	\$14,535	\$23,020	\$22,772
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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 RI 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
Benevolent And Protective Order Of	NJ	\$269,966	Treasurer	\$4,975	\$4,513	2025
Bozrah Lodge No 950 Loyal Order Of Moose	CT	\$270,097	Administrator	\$30,600	\$29,150	2025
Benevolent & Protective Order Of Elks #2166	FL	\$267,615	Secretary	\$7,000	\$6,682	2025
St Joseph Aerie No 49 Fraternal Order Of Eagles	MO	\$273,020	Secretary	\$3,607	\$3,881	2025
Fraternal Order Of Police -	MD	\$263,341	Controller	\$22,800	\$22,886	2023
Benevolent & Protective Order Of Elks Lodge 1106	PA	\$262,556	Secretary	\$3,800	\$3,850	2025
Benevolent And Protective Order Of	MO	\$281,304	Secretary	\$5,871	\$6,318	2025
Grand Chapter Of Tennessee Order Of	TN	\$287,028	Grand Secretary	\$12,000	\$12,816	2025
Nanticoke Aerie No 834 Fraternal Order Of Eagles	PA	\$248,010	Secretary	\$18,970	\$19,729	2024
Bpo Elks Lockport Ny	NY	\$291,426	Secretary	\$4,443	\$4,079	2025
Natick Bpoe #1425	MA	\$247,339	Clerk	\$6,865	\$6,268	2025
Tuskegee Airmen Inc	AL	\$298,886	Bookkeeper	\$40,000	\$46,397	2023
Brockport Lodge No 2110 Benevolent	NY	\$238,390	Secretary	\$5,900	\$5,560	2024
Fraternal Order Of Eagles	NE	\$301,594	Secretary	\$6,162	\$6,733	2025
Fraternal Order Of Eagles Aerie 67	UT	\$236,916	Secretary	\$2,723	\$2,832	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Independence Fraternal Order Of Police L	MO	\$303,742	President	\$4,223	\$4,665	2024
Benevolent & Protective Order Of	OR	\$232,947	Secretary	\$17,234	\$16,261	2025
Fraternal Order Of Eagles Aerie4300	OH	\$228,881	President	\$1,200	\$1,291	2025
Cambridge Lodge No 1211 Loyal Order Of Moose	MD	\$225,271	Administrator	\$17,225	\$16,361	2025
Masonic Charity Foundation	NM	\$316,334	Secretary	\$9,062	\$10,165	2024
Benevolent & Protective Order Of Elks Of The Usa	NY	\$217,775	Secretary	\$1,500	\$1,377	2025
Benevolent & Protective Order Of Elks	OH	\$321,435	Secretary	\$9,225	\$10,190	2024
Scott County Moose Lodge No 2324	IN	\$216,053	Administrator	\$10,200	\$10,929	2025
Chico-Ieland Stanford Masonic Temple Association	CA	\$210,124	Cfo	\$21,308	\$19,189	2024
Fraternal Order Of Eagles	VT	\$205,841	Secretary Tr	\$11,110	\$11,662	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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 **40** organizations. Compensation range \$675–\$46,397; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$269,401); for reference, expenses \$383,512 and assets \$2,010,896. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH Robert J Kempf, reported title "*GENERAL MANAGER*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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	88 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	88 th
All sources (D + E + F), adjusted	88 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 (Robert J Kempf) 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 40 similarly situated organizations (Same NTEE sector (Y40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,772 is reasonable (approximately the 88th 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.