

# International Association Of Sheet Metal Air Rail & Transportation

Executive Director / CEO

EIN 061250592  
 NY · NTEE J40  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Michael Denn, Executive Director / CEO** (\$108,021) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

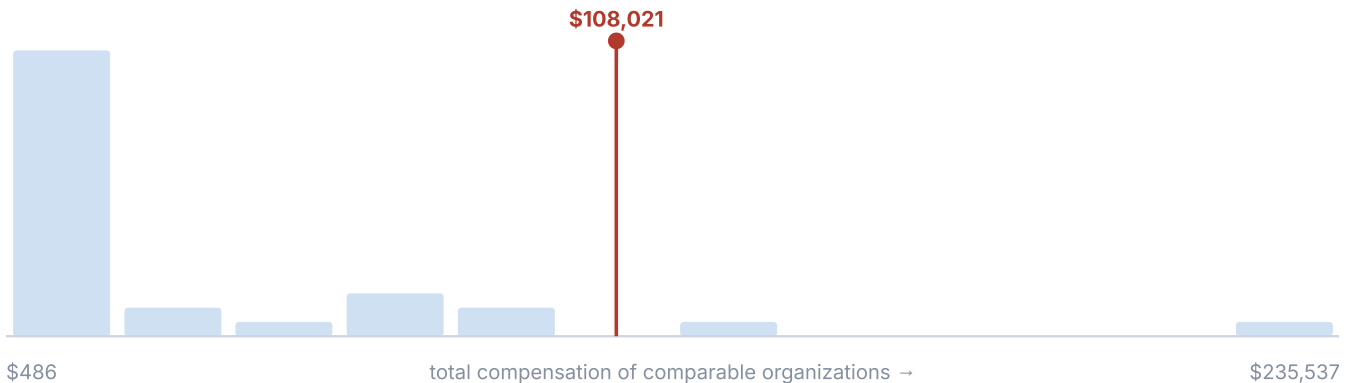
Compensation sits at approximately the **93<sup>rd</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Michael Denn — reported title “Local Chairman”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).	
BUDGET	Total revenue between \$175,584 and \$393,100 — 0.67x to 1.50x the subject's \$262,067 (the band tightens as size grows).	
GEOGRAPHY	Same NTEE sector (J40) + NY + budget 0.67–1.5x revenue.	
	30 organizations qualified on sector, size, and geography	→ 30 within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$4,139</b> 10TH	<b>\$6,702</b> 25TH	<b>\$15,707</b> MEDIAN	<b>\$48,058</b> 75TH	<b>\$94,234</b> 90TH	<b>\$108,021</b> THIS ORG · 93RD
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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 NY 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="#">Bridge And Tunnel Officers Benevolent</a>	NY	\$264,549	President	\$18,192	<b>\$17,670</b>	2024
<a href="#">Iron Workers Local 60 Education</a>	NY	\$265,020	Business Manager	\$94,233	<b>\$94,233</b>	2023
<a href="#">United Steelworkers Local Union 00420</a>	NY	\$272,738	President	\$68,474	<b>\$66,509</b>	2024
<a href="#">Cheektowaga Central Teachers Association Benefit Trust</a>	NY	\$247,737	Fund Advisor	\$3,500	<b>\$3,312</b>	2025
<a href="#">Orange County Boces Teachers'</a>	NY	\$286,094	President	\$5,000	<b>\$5,000</b>	2023
<a href="#">Police Assoc Inc - Town Of Greenburgh</a>	NY	\$286,210	President	\$9,500	<b>\$9,500</b>	2023
<a href="#">Building &amp; Construction Trades Council</a>	NY	\$227,078	President	\$6,000	<b>\$6,000</b>	2023
<a href="#">Monroe County Sheriff Police Benevolent</a>	NY	\$226,620	Out-going President	\$4,231	<b>\$4,231</b>	2023
<a href="#">Onondaga County Deputy Sheriff</a>	NY	\$220,670	President	\$12,527	<b>\$12,527</b>	2023
<a href="#">American Federation Of Teachers</a>	NY	\$305,097	President	\$21,068	<b>\$19,936</b>	2025
<a href="#">American Federation Of State County &amp;</a>	NY	\$215,654	President	\$19,600	<b>\$19,038</b>	2024
<a href="#">United Automotive Sales And Service</a>	NY	\$308,722	President	\$97,027	<b>\$94,243</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">American Federation Of Teachers</a>	NY	\$211,609	President	\$14,150	<b>\$13,744</b>	2024
<a href="#">81359 Local</a>	NY	\$319,994	President	\$500	<b>\$486</b>	2024
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	NY	\$203,574	President	\$126,371	<b>\$126,371</b>	2023
<a href="#">Cwa Staff Union</a>	NY	\$201,347	President	\$19,873	<b>\$18,805</b>	2025
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	NY	\$323,228	President	\$27,009	<b>\$26,234</b>	2024
<a href="#">Long Beach Schools Employees Associ</a>	NY	\$197,143	President	\$5,259	<b>\$5,259</b>	2023
<a href="#">International Association Of Heat &amp;</a>	NY	\$328,995	Business Manager/secretary	\$71,505	<b>\$69,454</b>	2024
<a href="#">Suffolk County Probation Officers Association Inc</a>	NY	\$329,489	President	\$6,600	<b>\$6,411</b>	2024
<a href="#">Professional Staff Association</a>	NY	\$192,325	President	\$7,800	<b>\$7,576</b>	2024
<a href="#">American Postal Workers Union 2577</a>	NY	\$337,706	President	\$56,967	<b>\$55,333</b>	2024
<a href="#">American Federation Of Teachers</a>	NY	\$184,706	President	\$18,292	<b>\$18,292</b>	2023
<a href="#">Jewish Labor Committee</a>	NY	\$344,292	Executive Director	\$75,000	<b>\$75,000</b>	2023
<a href="#">Brewster Teachers Association</a>	NY	\$347,711	President	\$12,300	<b>\$11,639</b>	2025

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

## ● Sample, role match & sensitivity

PEER COUNT	30 organizations. Compensation range \$486–\$235,537; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$262,067); for reference, expenses \$244,892 and assets \$256,608.
ROLE MATCH	Michael Denn, reported title " <i>Local Chairman</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	93 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	93 <sup>rd</sup>
Reportable pay only (column D), adjusted	93 <sup>rd</sup>
All sources (D + E + F), adjusted	87 <sup>th</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 (Michael Denn) 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 30 similarly situated organizations (Same NTEE sector (J40) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$108,021 is reasonable (approximately the 93<sup>rd</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.