

Iuoe Local 94 94a Scholarship Fund

Executive Director / CEO

EIN 133872320

NY · NTEE B82

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Kuba J Brown, Executive Director / CEO** (\$103,317) against **every comparable organization** that fit the selection criteria — **187** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

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

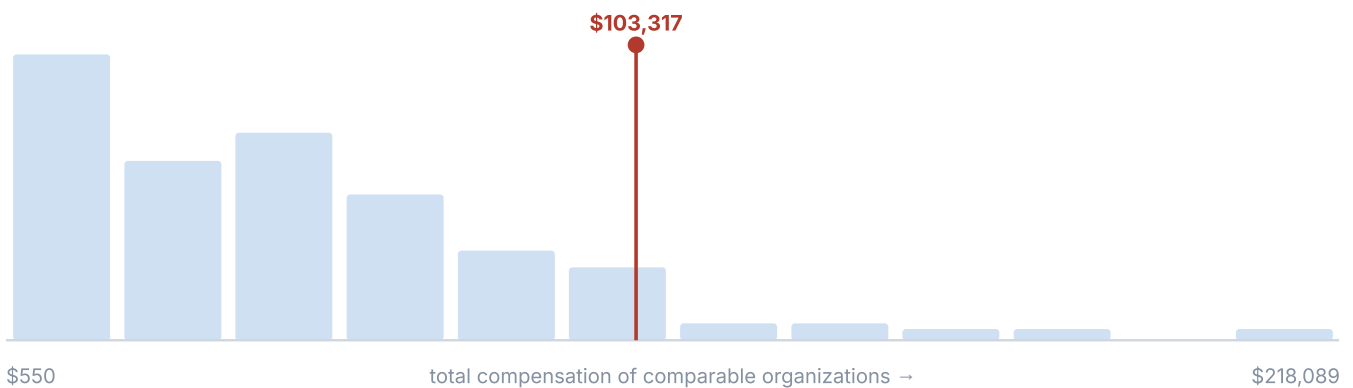
Benchmarked executive: Kuba J Brown — reported title “TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$140,169 and \$313,812 — 0.67x to 1.50x the subject's \$209,208 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

187 organizations qualified on sector, size, and geography → **187** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,118	\$17,307	\$43,068	\$69,110	\$99,279	\$103,317
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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
Orion Military Scholarship Fund Inc	RI	\$208,731	Executive Dir.	\$13,002	\$13,797	2024
Grandview School District	MO	\$210,331	Executive Di	\$30,176	\$35,370	2024
W20 Foundation	NY	\$210,404	Vice President	\$100,000	\$100,000	2024
Florida Electrical Association Inc	FL	\$211,474	Presidentinstructor	\$7,084	\$7,365	2024
The North Carolina Albert Schweitzer	NC	\$206,932	Executive Dir.	\$89,682	\$99,904	2025
Apro Charitable Foundation	TX	\$206,884	Ceo (01/23)	\$2,863	\$3,169	2024
Graham County Electric Cooperative	AZ	\$205,368	President	\$40,546	\$44,428	2023
Tara Sawyer Foundation	TX	\$205,242	Executive Director	\$75,000	\$83,025	2024
Harford County Education Foundation Inc	MD	\$204,365	President	\$65,833	\$66,356	2025
Zo's Bravehearts Foundation	NV	\$214,817	Founder, President	\$120,000	\$133,113	2024
Private School Tuition Fund 123	AZ	\$214,992	President & Ceo	\$27,500	\$30,132	2023
Missouri Junior Golf Scholarship	MO	\$202,899	Chairperson	\$31,985	\$37,490	2024
Franklin Township Education	IN	\$215,700	Executive Director	\$76,362	\$89,117	2024
Texas Rural Education Association Foundation	TX	\$215,739	Executive Director	\$3,900	\$4,317	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tuskegee Airmen Scholarship Foundation	CA	\$202,390	Executive Director	\$114,109	\$109,042	2024
Voices Boston Inc	MA	\$202,160	Executive Dir.	\$68,316	\$69,944	2023
Jacquie Hirsch For All Foundation	NY	\$201,312	Treasurer	\$6,968	\$7,174	2023
Mid-atlantic Christian University	NC	\$217,751	President	\$48,984	\$57,666	2023
City Of Fairfax Band Association Inc	VA	\$199,958	Managing Director	\$30,000	\$31,230	2025
North Central States Regional Council	MN	\$218,911	Secretary	\$138,099	\$151,011	2024
Arizona Food & Drug Industry Founda	AZ	\$197,743	President	\$11,716	\$12,469	2024
Taahp Foundation	TX	\$221,410	Executive Di	\$20,607	\$23,486	2023
Carh Scholarship Fund	VA	\$196,988	Secretary/ Executive Director	\$25,652	\$27,410	2024
Plumbers Local Union No 690	PA	\$196,672	Co-chairman	\$151,390	\$167,072	2024
New South Foundation Inc	GA	\$196,161	President	\$32,970	\$36,686	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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.

Sample, role match & sensitivity

PEER COUNT **187** organizations. Compensation range \$550–\$218,089; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$209,208); for reference, expenses \$153,592 and assets \$1,883,938.
ROLE MATCH	Kuba J Brown, reported title " <i>TRUSTEE</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	59 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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 rd
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 rd

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 (Kuba J Brown) 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 187 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$103,317 is reasonable (approximately the 93rd 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.