

Westchester & Putnam Plumbers & Steamfit

Executive Director / CEO

EIN 134015609

NY · NTEE J40

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Reinaldo Diaz, Executive Director / CEO** (\$112,619) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

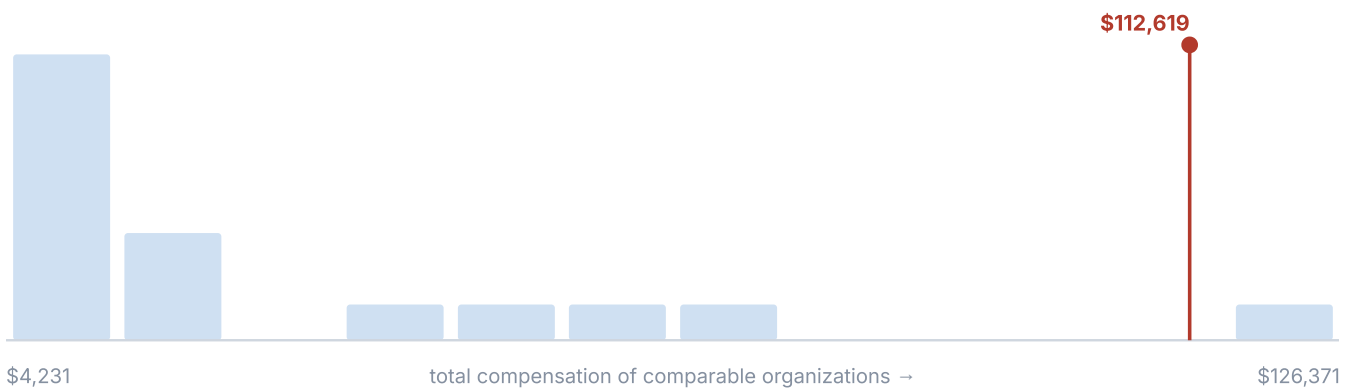
Benchmarked executive: Reinaldo Diaz — reported title "TRUSTEE", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (J40).
- BUDGET Total revenue between \$105,449 and \$236,082 — 0.67x to 1.50x the subject's \$157,388 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (J40) + NY + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,328	\$7,182	\$16,018	\$43,677	\$64,038	\$112,619
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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
The Steamfitting Industry Labor Management Cooperation Committee	NY	\$161,422	Executive Administrator	\$70,808	\$70,808	2023
Laborers Local 754	NY	\$148,769	Trustee	\$54,706	\$54,706	2023
Northeast District Council Of The Opcmia	NY	\$139,071	Fund Administrator	\$60,518	\$57,267	2025
Hudson Valley Community College Faculty Association Inc	NY	\$130,500	President	\$10,000	\$9,713	2024
American Federation Of Teachers	NY	\$184,706	President	\$18,292	\$18,292	2023
Professional Staff Association	NY	\$192,325	President	\$7,800	\$7,576	2024
Long Beach Schools Employees Associ	NY	\$197,143	President	\$5,259	\$5,259	2023
North Castle Police Benevolent Assoc Inc	NY	\$117,223	President	\$4,800	\$5,397	2021
Cwa Staff Union	NY	\$201,347	President	\$19,873	\$18,805	2025
International Association Of Sheet Metal Air Rail & Transportation	NY	\$203,574	President	\$126,371	\$126,371	2023
United Construction Trade	NY	\$107,799	President	\$40,000	\$40,000	2023
American Federation Of Teachers	NY	\$211,609	President	\$14,150	\$13,744	2024
American Federation Of State County &	NY	\$215,654	President	\$19,600	\$19,038	2024
Onondaga County Deputy Sheriff	NY	\$220,670	President	\$12,527	\$12,527	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Monroe County Sheriff Police Benevolent	NY	\$226,620	Out-going President	\$4,231	\$4,231	2023
Building & Construction Trades Council	NY	\$227,078	President	\$6,000	\$6,000	2023

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.

Sample, role match & sensitivity

PEER COUNT 16 organizations. Compensation range \$4,231–\$126,371; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$157,388); for reference, expenses \$206,529 and assets \$183,347.

ROLE MATCH Reinaldo Diaz, reported title "TRUSTEE", 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 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	94th
Total compensation (D + F), as reported (no adjustments)	94th

Reportable pay only (column D), adjusted

0th

All sources (D + E + F), adjusted

88th

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 (Reinaldo Diaz) 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 16 similarly situated organizations (Same NTEE sector (J40) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$112,619 is reasonable (approximately the 94th 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.