

Laborers Local 754

Executive Director / CEO

EIN 134164083
 NY · NTEE J40
 FY ending 2023-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Kenneth Lewis, Executive Director / CEO** (\$54,706) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 86th percentile of comparable organizations within the typical range

Benchmarked executive: Kenneth Lewis — 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).

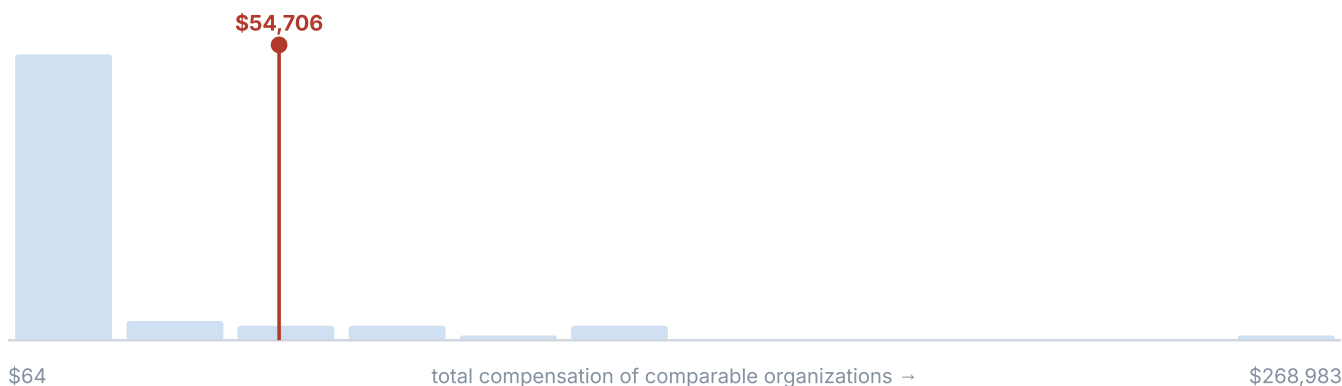
BUDGET Total revenue between \$99,675 and \$223,153 — 0.67x to 1.50x the subject's \$148,769 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

74 organizations qualified on sector, size, and geography

→ **74** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,350	\$5,809	\$9,979	\$18,979	\$66,746	\$54,706
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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
San Mateo County Probation And Detention	CA	\$148,806	President	\$3,500	\$3,249	2024
Assoc Of Prof Police Officers	IL	\$151,134	President	\$5,865	\$6,381	2023
Santa Monica Municipal	CA	\$143,403	President	\$6,000	\$5,734	2023
Deaconess Medical Staff Office	WA	\$142,371	Emergency & Ethics Committee Chairs	\$6,375	\$6,316	2023
Fall River Administrators	RI	\$142,260	President	\$6,000	\$6,184	2024
Security Police Association Of Neva	NV	\$141,322	Preisident	\$5,203	\$5,461	2025
Miracosta College Faculty Assembly	CA	\$140,749	Vice President	\$2,500	\$2,261	2025
United Brotherhood Of Carpenters	TN	\$157,157	President	\$363	\$399	2025
Westchester & Putnam Plumbers & Steamfit	NY	\$157,388	Trustee	\$112,619	\$112,619	2023
Metropolitan Dade County Solid Wast	FL	\$139,310	President	\$6,750	\$6,816	2024
Northeast District Council Of The Opcmia	NY	\$139,071	Fund Administrator	\$60,518	\$57,267	2025
Professional Personnel Of Van Dyke	MI	\$159,395	Negotiator Exec.board	\$6,502	\$7,028	2025
The Steamfitting Industry Labor Management Cooperation Committee	NY	\$161,422	Executive Administrator	\$70,808	\$70,808	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Employees Association Of	CA	\$135,902	President	\$6,500	\$6,034	2024
Union Electrical Workers Inc	DE	\$134,122	Director	\$104,863	\$113,628	2023
Seiu Local 721 Training Trust Fund	CA	\$163,512	Trustee Chair	\$35,478	\$32,930	2024
Independent Soft Drink Workers	OH	\$163,962	President	\$14,406	\$16,885	2023
Sheet Metal Workers Local No 3	NE	\$164,742	Financial Secretary	\$64,438	\$74,498	2024
United Union Of Roofers	MA	\$132,418	President As Of 11/2024	\$125	\$120	2024
Sacramento County Administrative	CA	\$166,621	President	\$13,600	\$12,298	2025
Faculty Association Of Monmouth	NJ	\$166,674	President	\$6,000	\$5,610	2025
Hudson Valley Community College Faculty Association Inc	NY	\$130,500	President	\$10,000	\$9,713	2024
Afge Tsa Local 1230	CA	\$167,733	President	\$5,006	\$4,646	2024
American Federation Of State County & Municipal Employees	IL	\$170,166	President	\$19,839	\$21,584	2023
Roger Williams University Faculty Association Inc	RI	\$170,551	President/negotiation Team	\$11,500	\$12,203	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	74 organizations. Compensation range \$64–\$268,983; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$148,769); for reference, expenses \$99,720 and assets \$882,461.
ROLE MATCH	Kenneth Lewis, 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	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	86 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	85 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 (Kenneth Lewis) 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 74 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$54,706 is reasonable (approximately the 86th 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.