

North Castle Police Benevolent Assoc Inc

Executive Director / CEO

EIN 136129173

NY · NTEE J40

FY ending 2021-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Joel Thomas, Executive Director / CEO** (\$4,800) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

Benchmarked executive: Joel Thomas — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$78,539 and \$175,834 — 0.67x to 1.50x the subject's \$117,223 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography → **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,873	\$4,191	\$5,636	\$13,998	\$54,546	\$4,800
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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
Des Moines Police Bargaining Unit Assn	IA	\$122,040	President	\$5,400	\$5,653	2024
United Construction Trade	NY	\$107,799	President	\$40,000	\$35,576	2023
Hudson Valley Community College Faculty Association Inc	NY	\$130,500	President	\$10,000	\$8,639	2024
United Union Of Roofers	MA	\$132,418	President As Of 11/2024	\$125	\$107	2024
Union Electrical Workers Inc	DE	\$134,122	Director	\$104,863	\$101,061	2023
Employees Association Of	CA	\$135,902	President	\$6,500	\$5,366	2024
Old Pueblo Firefighters Association	AZ	\$98,494	President	\$9,000	\$8,275	2024
Local Union 1713 Umwa	WV	\$98,049	President	\$4,800	\$4,969	2024
Manchester Police Officers Associat	CT	\$97,655	President	\$5,000	\$4,366	2025
Northeast District Council Of The Opcmia	NY	\$139,071	Fund Administrator	\$60,518	\$50,933	2025
Metropolitan Dade County Solid Wast	FL	\$139,310	President	\$6,750	\$6,062	2024
Miracosta College Faculty Assembly	CA	\$140,749	Vice President	\$2,500	\$2,011	2025
Security Police Association Of Neva	NV	\$141,322	Preident	\$5,203	\$4,858	2025
Fall River Administrators	RI	\$142,260	President	\$6,000	\$5,500	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Deaconess Medical Staff Office	WA	\$142,371	Emergency & Ethics Committee Chairs	\$6,375	\$5,618	2023
Santa Monica Municipal	CA	\$143,403	President	\$6,000	\$5,099	2023
Wayne Westland Education	MI	\$90,142	Exec Director	\$10,000	\$9,868	2024
International Association Of Firefighters Local 475	IN	\$89,663	President	\$1,540	\$1,552	2024
Apscme Local 151	MN	\$88,804	President	\$2,162	\$2,103	2023
Laborers Local 754	NY	\$148,769	Trustee	\$54,706	\$48,655	2023
San Mateo County Probation And Detention	CA	\$148,806	President	\$3,500	\$2,890	2024
Solon Education Association	OH	\$85,198	President	\$4,700	\$4,759	2024
Assoc Of Prof Police Officers	IL	\$151,134	President	\$5,865	\$5,675	2023
Decatur Pbpa Labor Committee	IL	\$79,292	President	\$2,400	\$2,255	2024
United Brotherhood Of Carpenters	TN	\$157,157	President	\$363	\$356	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 2021 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 **38** organizations. Compensation range \$107–\$101,061; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$117,223); for reference, expenses \$86,796 and assets \$288,682.

ROLE MATCH	Joel Thomas, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	32 nd
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	32 nd

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 (Joel Thomas) 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 38 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,800 is reasonable (approximately the 32nd 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.