

Amawalk Hill Cemetery Assoc Inc

Executive Director / CEO

EIN 136145473

NY · NTEE Y52Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mary Rossetti, Executive Director / CEO** (\$14,000) against **every comparable organization** that fit the selection criteria — **180** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

Benchmarked executive: Mary Rossetti — reported title "TREASURER", 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 (Y52Z).
BUDGET	Total revenue between \$123,765 and \$277,086 — 0.67x to 1.50x the subject's \$184,724 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

180 organizations qualified on sector, size, and geography → **180** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$1,058	\$3,207	\$12,569	\$32,182	\$60,237	\$14,000
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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
Fraternal Order Of Eagles Aerie 4336	MO	\$184,174	Bartender	\$11,110	\$12,687	2025
Waterworks District #1 Of Morehouse	LA	\$185,816	President	\$2,250	\$2,742	2024
Nuclear Power Plant Security	NJ	\$182,873	President	\$5,768	\$5,699	2024
Ywca Holdings Inc	OH	\$186,582	President And Ceo	\$12,000	\$14,065	2024
Sedona Community Cemetery Association	AZ	\$187,616	Secretary	\$62,292	\$66,297	2024
Hemmi Road Water Association Inc	WA	\$181,043	President	\$1,031	\$995	2025
Pennsylvania Sons And Daughters Of Italy	PA	\$188,561	Bar-tender	\$11,007	\$12,147	2024
Miami Cemetery Assn	OH	\$188,773	Superintendent	\$54,328	\$62,038	2025
Mahwah Pba Local #143 Inc	NJ	\$189,105	President	\$1,100	\$1,087	2024
Eureka Cemetery & Mausoleum Assn	OR	\$179,008	Director	\$4,350	\$4,470	2024
Elmwood Cemetery Company	IL	\$190,632	Treasurer	\$2,081	\$2,330	2023
Indiana Funeral Education Foundation Inc	IN	\$178,450	Executive Director	\$51,444	\$60,037	2024
Florida Association Of Court Clerks Inc	FL	\$191,365	Ceo	\$57,334	\$59,605	2024
The Cemetery Association Of The Jewish	NJ	\$177,465	Executive Vp	\$12,000	\$11,857	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Free And Accepted Masons Of Georgia	GA	\$192,012	Secretary	\$1,010	\$1,157	2023
Cutler Cremation Company Inc	NY	\$192,571	President	\$36,400	\$36,400	2024
1199 Seiugreater New York Job Security	NY	\$193,732	Executive Director	\$27,740	\$28,559	2023
Loyal Order Of The Moose 1560	TN	\$175,498	Administrator	\$28,000	\$31,731	2025
Nibley Blacksmith Fork Irrigation	UT	\$175,314	President	\$6,500	\$7,362	2024
Tower Automotive Non-union Retirees Veba	WI	\$175,032	Member, Administrative Board	\$2,700	\$3,121	2024
Athens Rural Cemetery Association	NY	\$195,490	Trustee	\$13,715	\$13,715	2024
Ufcw Northern California Meat Joint	CA	\$195,870	Chairman	\$17,600	\$16,818	2024
Janice Water Association Inc	MS	\$173,236	President	\$7,625	\$9,398	2024
Ohio Valley Hospital Professional	PA	\$173,190	President & Ceo	\$42,768	\$48,592	2023
Pregnancy Support Center Of Dodge	WI	\$173,012	Director	\$34,583	\$39,969	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	180 organizations. Compensation range \$100–\$296,621; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$184,724); for reference, expenses \$103,359 and assets \$4,152,028. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mary Rossetti, reported title " <i>TREASURER</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	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	54 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	52 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 (Mary Rossetti) 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 180 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$14,000 is reasonable (approximately the 54th 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.