

Apprentice Educational Fund

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **William Hayes, Executive Director / CEO** (\$50,624) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

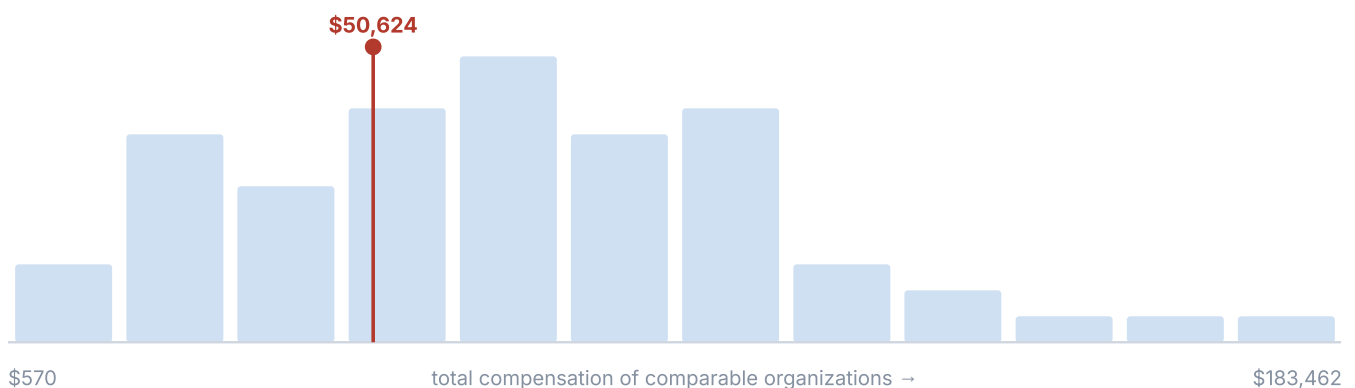
Benchmarked executive: William Hayes — reported title “UNION TRUSTEE/TRAINING DIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J22I).
BUDGET	Total revenue between \$181,316 and \$405,931 — 0.67x to 1.50x the subject's \$270,621 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J22), nationwide + budget 0.67–1.5x revenue.

62 organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,556	\$42,036	\$70,356	\$94,236	\$115,195	\$50,624
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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
Proof Programs	TN	\$272,200	President	\$23,750	\$27,627	2024
Jt Mitchell Pre-apprentice Academy	CA	\$268,185	Director	\$23,600	\$22,552	2024
Montana Operating Engineers &	MT	\$273,249	Director	\$58,094	\$69,301	2024
Tools & Tiaras Inc	NY	\$266,644	President	\$47,200	\$48,594	2023
Internat'l Union Of Operating Engineers	NY	\$264,242	Administrator	\$134,575	\$138,550	2023
Plasterers & Cement Masons	OH	\$262,365	Instructor	\$55,037	\$66,415	2023
Alexandria Pipe Trades Joint	LA	\$280,822	Business Manager	\$13,200	\$16,085	2024
Seattle Area Roofers	WA	\$256,089	Trustee	\$24,032	\$23,811	2024
Bridge Of Tiftarea Inc	GA	\$250,868	Director	\$34,327	\$38,196	2024
Friends Of The Gallatin National Forest	MT	\$249,311	Treasurer	\$9,913	\$11,825	2024
Neurodiversity Works	CO	\$292,414	Executive Director	\$108,973	\$115,636	2024
Spotted Eagle Inc	WI	\$295,806	Executive Dir.	\$66,221	\$76,535	2024
West Central Ohio Manufacturing	OH	\$244,260	Managing Director	\$56,700	\$66,459	2024
Insulators Local 37 Joint Apprenticeship	IN	\$238,754	Director/administrator	\$79,709	\$95,770	2023
Qualitative Solutions	CA	\$303,988	President & Ceo	\$169,343	\$161,823	2024
Baltimore Green Justice Workers	MD	\$236,775	President	\$67,608	\$69,948	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Automotive Industry Apprenticeship Trust	CA	\$232,917	Administrator	\$113,057	\$111,227	2023
Eldreds Nursery Foundation	TX	\$230,855	Board Member	\$500	\$570	2023
Be Well Cafe	MO	\$312,101	President	\$65,000	\$76,187	2024
International Association Of Heat & 53 A	LA	\$227,422	Training Director	\$82,417	\$100,431	2024
Bullington Gardens Inc	NC	\$314,727	Director	\$36,236	\$41,435	2024
Flourish Of Cullman Inc	AL	\$315,179	Executive Di	\$44,642	\$54,949	2023
Justice Jobs Of Maryland Inc	MD	\$316,033	Executive Director	\$62,977	\$65,157	2024
Bbl Ministries Inc	CA	\$316,128	President	\$128,808	\$123,088	2024
Auto Repair Transformation	WA	\$223,137	Executive Dir.	\$50,834	\$50,366	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 62 organizations. Compensation range \$570–\$183,462; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$270,621); for reference, expenses \$396,712 and assets \$787,474. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH William Hayes, reported title "*UNION TRUSTEE/TRAINING DIR*", 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	9 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	34 th
Total compensation (D + F), as reported (no adjustments)	37 th
Reportable pay only (column D), adjusted	37 th
All sources (D + E + F), adjusted	27 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 (William Hayes) 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 62 similarly situated organizations (Same NTEE sector (J22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,624 is reasonable (approximately the 34th 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.