

# Local 147 Training Fund

Executive Director / CEO

EIN 137237968

NY · NTEE B60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Thomas Smith, Executive Director / CEO** (\$48,261) against **every comparable organization** that fit the selection criteria — **104** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43<sup>rd</sup>** percentile of comparable organizations within the typical range

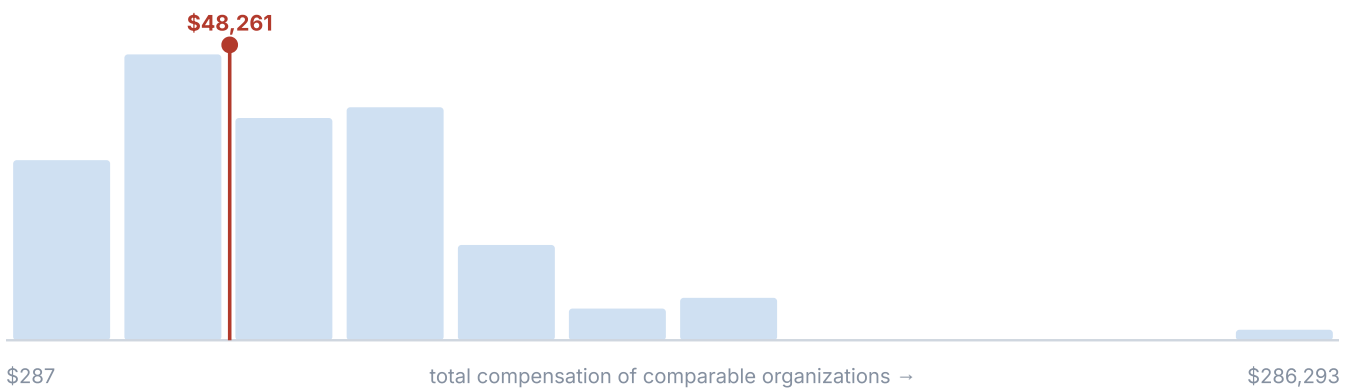
**Benchmarked executive:** Thomas Smith — reported title “Training Dir.,” selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$135,131 and \$302,533 — 0.67x to 1.50x the subject's \$201,689 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

**104** organizations qualified on sector, size, and geography → **104** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,378	\$32,151	\$57,941	\$79,789	\$105,507	\$48,261
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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
<a href="#">Infinity Foundation</a>	IL	\$200,734	Executive Di	\$25,600	<b>\$27,852</b>	2024
<a href="#">Rappu Inc</a>	VA	\$200,403	Executive Di	\$39,542	<b>\$42,251</b>	2024
<a href="#">Local 619 Jatc</a>	MS	\$203,105	Trustee	\$29,878	<b>\$36,826</b>	2024
<a href="#">Dr Gertrude A Barber Educational</a>	PA	\$204,274	Executive Vice President	\$18,945	<b>\$21,526</b>	2023
<a href="#">Wayfinders Inc</a>	IN	\$205,270	Executive Director	\$85,000	<b>\$99,197</b>	2024
<a href="#">American Academy Of Cosmetic Dentistry</a>	WI	\$205,297	Executive Director	\$22,604	<b>\$26,124</b>	2024
<a href="#">National Hartford Center Of</a>	MA	\$197,887	Executive Director	\$75,000	<b>\$76,787</b>	2023
<a href="#">Michigan Center For Employee Owners</a>	MI	\$206,640	Executive Director	\$75,917	<b>\$86,716</b>	2024
<a href="#">Taproot Farm &amp; Environment Edu Ctr</a>	NH	\$196,475	Executive Di	\$45,000	<b>\$45,983</b>	2024
<a href="#">Christian Institute</a>	CA	\$208,060	Teacher/director	\$58,000	<b>\$57,061</b>	2023
<a href="#">Literacy Volunteers Of Santa Fe</a>	NM	\$208,460	Executive Dir.	\$15,999	<b>\$18,553</b>	2025
<a href="#">Global Training Network</a>	OK	\$194,034	President	\$58,548	<b>\$73,452</b>	2023
<a href="#">Lawrence Funderburke Youth</a>	OH	\$210,661	President	\$98,500	<b>\$115,453</b>	2024
<a href="#">Mission Milby Community Development Corporation</a>	TX	\$210,845	Executive Director	\$130,000	<b>\$143,909</b>	2024
<a href="#">Achieving Success On Purpose Inc</a>	NC	\$211,283	Executive Director	\$25,354	<b>\$29,848</b>	2023
<a href="#">Leadership Kitsap Foundation</a>	WA	\$213,097	Executive Director	\$85,250	<b>\$84,465</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Someone Who Cares Community Ce</a>	GA	\$213,323	President	\$6,560	<b>\$7,299</b>	2024
<a href="#">Health-care Education And Living In Poverty</a>	DC	\$216,000	President/ceo	\$80,000	<b>\$77,690</b>	2024
<a href="#">True Initiative</a>	HI	\$217,550	Ed To 12/24	\$79,935	<b>\$79,199</b>	2024
<a href="#">Arts As Healing Foundation</a>	MO	\$185,399	Executive Director	\$60,833	<b>\$71,303</b>	2024
<a href="#">Columbia Bartending Agency Incorporated</a>	NY	\$218,310	Executive Director	\$7,120	<b>\$6,936</b>	2025
<a href="#">luoe Local 891 Education &amp; Training Fund</a>	NY	\$218,825	Trustee	\$7,262	<b>\$7,476</b>	2023
<a href="#">Dc Creative Writing Workshop Inc</a>	DC	\$183,216	Executive Di	\$81,033	<b>\$78,693</b>	2024
<a href="#">Opportunity Thrive Inc</a>	MI	\$183,212	Executive Di	\$56,650	<b>\$64,708</b>	2024
<a href="#">The Reliance College Fund</a>	IL	\$221,037	Pres./treas.	\$88,008	<b>\$95,750</b>	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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 104 organizations. Compensation range \$287–\$286,293; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$201,689); for reference, expenses \$170,526 and assets \$1,526,807.

**ROLE MATCH** Thomas Smith, reported title "*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	2 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	43 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	43 <sup>rd</sup>
Reportable pay only (column D), adjusted	23 <sup>rd</sup>
All sources (D + E + F), adjusted	36 <sup>th</sup>

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 (Thomas Smith) 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 104 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,261 is reasonable (approximately the 43<sup>rd</sup> 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.