

Athens Rural Cemetery Association

Executive Director / CEO

EIN 140479966

NY · NTEE Y5

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Thomas Riescher, Executive Director / CEO** (\$13,715) against **every comparable organization** that fit the selection criteria — **179** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51st** percentile of comparable organizations

within the typical range

Benchmarked executive: Thomas Riescher — 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 (Y5).
BUDGET	Total revenue between \$130,978 and \$293,235 — 0.67x to 1.50x the subject's \$195,490 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

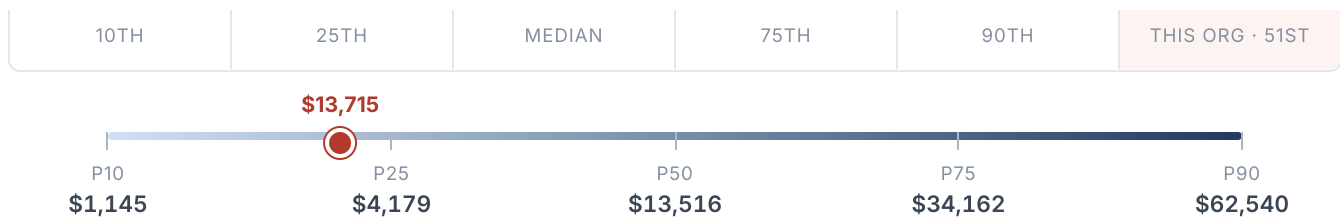
179 organizations qualified on sector, size, and geography → **179** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$100 total compensation of comparable organizations → \$1,532,793

\$1,145	\$4,179	\$13,516	\$34,162	\$62,540	\$13,715
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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
Ufcw Northern California Meat Joint	CA	\$195,870	Chairman	\$17,600	\$16,818	2024
Coventry-west Greenwich Lodge #2285 Of The Bpoe	RI	\$196,664	Secretary	\$4,100	\$4,238	2025
1199 Seiugreater New York Job Security	NY	\$193,732	Executive Director	\$27,740	\$28,559	2023
Seafarers California Llc	MD	\$197,703	Vice President (As Of Feb)	\$138,137	\$147,140	2023
Cutler Cremation Company Inc	NY	\$192,571	President	\$36,400	\$36,400	2024
Free And Accepted Masons Of Georgia	GA	\$192,012	Secretary	\$1,010	\$1,157	2023
Wayne D Clark Aerie 4488	VA	\$199,060	Worthy Presi	\$25,460	\$27,205	2024
Florida Association Of Court Clerks Inc	FL	\$191,365	Ceo	\$57,334	\$59,605	2024
Elmwood Cemetery Company	IL	\$190,632	Treasurer	\$2,081	\$2,330	2023
Lw Sewer Company	MO	\$200,481	Plant Operator	\$12,000	\$14,065	2024
Benevolent And Protective Order Of Elks	FL	\$200,491	1 Year Trustee	\$14,625	\$14,812	2025
Berryville Moose Lodge 2139 Loyal Order Of Moose	VA	\$201,497	Administrator	\$39,000	\$41,672	2024
Care And Maintenance Trust Fund Of Six	SC	\$201,644	Csa President	\$14,229	\$16,427	2024
Herland Forest	WA	\$201,786	President	\$42,213	\$43,060	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mahwah Pba Local #143 Inc	NJ	\$189,105	President	\$1,100	\$1,087	2024
Miami Cemetery Assn	OH	\$188,773	Superintendent	\$54,328	\$62,038	2025
Ballston Spa Cemetery Association Inc	NY	\$202,343	Treasurer	\$2,400	\$2,400	2024
Pennsylvania Sons And Daughters Of Italy	PA	\$188,561	Bar-tender	\$11,007	\$12,147	2024
Fraternal Order Of Eagles	CA	\$202,792	Secretary	\$5,542	\$5,159	2025
Southern Connecticut District Roofers	CT	\$202,988	Trustee	\$46,211	\$49,365	2023
Sedona Community Cemetery Association	AZ	\$187,616	Secretary	\$62,292	\$66,297	2024
Linville Haile Water System Inc	LA	\$203,428	Secretary	\$19,200	\$23,397	2024
Bellefontaine Cemetery Society	IN	\$204,089	President	\$600	\$700	2024
Ywca Holdings Inc	OH	\$186,582	President And Ceo	\$12,000	\$14,065	2024
Jewish Cemetery Association Of Greater	CT	\$204,847	Executive Director	\$24,300	\$25,214	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 **179** organizations. Compensation range \$100–\$1,532,793; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$195,490); for reference, expenses \$146,015 and assets \$4,379,830.
ROLE MATCH	Thomas Riescher, 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	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	51 st
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	50 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 (Thomas Riescher) 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 179 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,715 is reasonable (approximately the 51st 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.