

Hurley Cemetery Association

Executive Director / CEO

EIN 141616893

NY · NTEE Y50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **William Ryan, Executive Director / CEO** (\$8,000) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

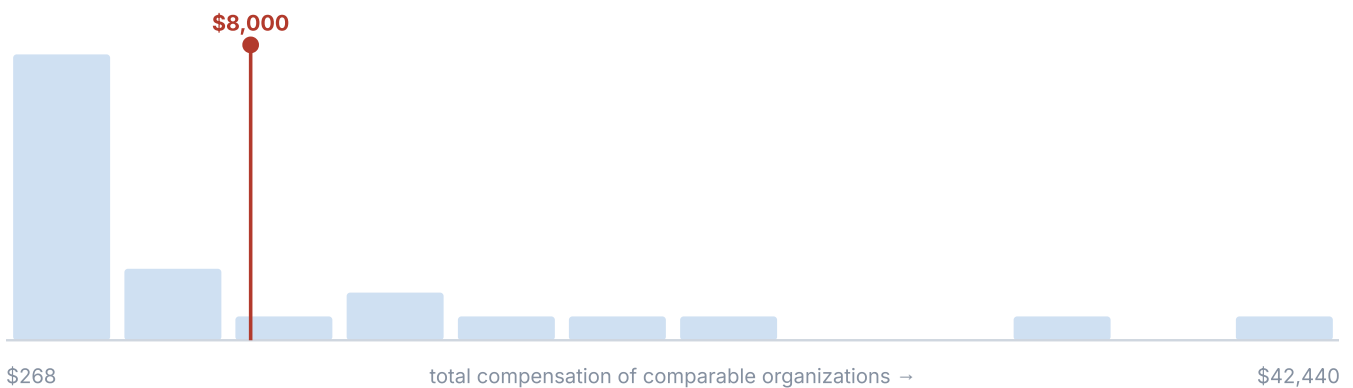
SECTOR Organizations sharing the subject's NTEE classification (Y50).

BUDGET Total revenue between \$41,720 and \$93,405 — 0.67x to 1.50x the subject's \$62,270 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,108	\$1,537	\$3,752	\$11,697	\$23,284	\$8,000
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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
St James Cemetery Association	PA	\$63,587	President	\$250	\$268	2024
New Woodstock Cemetery Association	NY	\$57,949	Trustee, Sexton	\$2,000	\$1,943	2024
Lower Valley Union Cemetery Association	NJ	\$67,685	Superintendent	\$10,587	\$9,898	2025
Black Point Cemetery Corporation	ME	\$55,840	Treasurer	\$4,606	\$4,958	2024
Boonville Cemetery Association Inc	NY	\$55,777	President	\$1,517	\$1,473	2024
Highland Memorial Cemetery	ME	\$55,581	Superintende	\$19,600	\$21,097	2024
Independent Benevolent Societ Of Albany	NY	\$55,542	Treasurer	\$2,000	\$2,000	2023
Hopewell Cemetery	AL	\$69,049	Secretary	\$29,414	\$35,166	2023
Rising Sun Cemetery Association	IN	\$69,157	Superintendent	\$37,440	\$42,440	2024
The Cemetery Corporation	SC	\$69,578	Secretary	\$20,642	\$23,831	2023
St John's Cemetery At Springfield	DE	\$69,714	Treasurer	\$1,200	\$1,263	2024
Jewish Cemetery Association Of Greater Waterbury Inc	CT	\$70,081	Executive Director	\$11,000	\$11,414	2023
New Oxford Cemetery Association	PA	\$53,324	Treasurer/se	\$3,500	\$3,752	2024
Swedish Cemetery Inc	CT	\$72,764	Caretaker	\$1,225	\$1,235	2024
Harmony Cemetery Corporation	MA	\$73,747	Clerk	\$2,995	\$2,893	2024
Claggett Cemetery Corporation	OR	\$49,474	Vice President	\$12,000	\$11,979	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Norway Pine Grove Cemetery Corp	ME	\$45,624	President	\$1,000	\$1,076	2024
Lehigh Zion Cemetery Association	PA	\$45,079	President	\$1,494	\$1,601	2024
Middle Creek Cemetery Association Inc	TN	\$79,467	Secretary	\$12,500	\$14,541	2023
Oak Grove Cemetery Wills Township Inc	IN	\$42,902	President	\$300	\$331	2025
Fairview Cemetary Association	NY	\$42,808	President&super	\$2,610	\$2,610	2023
Sheffield Cemetery Association	PA	\$88,963	Sexton	\$6,101	\$6,733	2023
Mumford Rural Cemetery Association	NY	\$92,598	President	\$6,000	\$6,000	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2023 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 23 organizations. Compensation range \$268–\$42,440; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$62,270); for reference, expenses \$81,725 and assets \$5,378,549.

ROLE MATCH William Ryan, reported title "*President/Treas*", 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.**

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	65 th
Total compensation (D + F), as reported (no adjustments)	65 th
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	65 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 Ryan) 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 23 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,000 is reasonable (approximately the 65th 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.