

# United Steelworkers Local Union 00420

Executive Director / CEO

EIN 150230090  
 NY · NTEE J40Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Todd Manning, Executive Director / CEO** (\$68,474) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

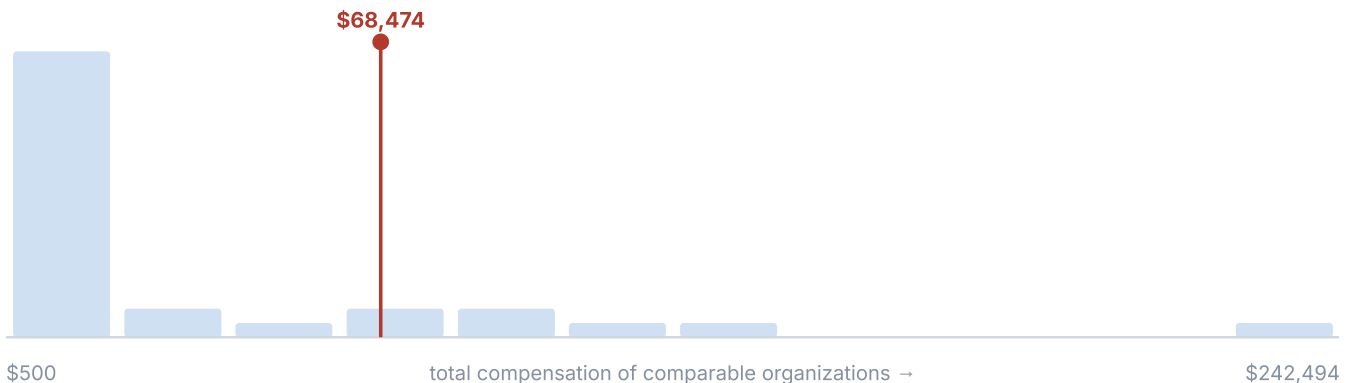
**Benchmarked executive:** Todd Manning — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40Z).
BUDGET	Total revenue between \$182,734 and \$409,107 — 0.67x to 1.50x the subject's \$272,738 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40) + NY + budget 0.67–1.5x revenue.

**30** organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,261	\$6,900	\$16,171	\$49,478	\$98,446	<b>\$68,474</b>
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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="#">Iron Workers Local 60 Education</a>	NY	\$265,020	Business Manager	\$94,233	<b>\$97,016</b>	2023
<a href="#">Bridge And Tunnel Officers Benevolent</a>	NY	\$264,549	President	\$18,192	<b>\$18,192</b>	2024
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	NY	\$262,067	Local Chairman	\$108,021	<b>\$111,212</b>	2023
<a href="#">Orange County Boces Teachers'</a>	NY	\$286,094	President	\$5,000	<b>\$5,148</b>	2023
<a href="#">Police Assoc Inc - Town Of Greenburgh</a>	NY	\$286,210	President	\$9,500	<b>\$9,781</b>	2023
<a href="#">Cheektowaga Central Teachers Association Benefit Trust</a>	NY	\$247,737	Fund Advisor	\$3,500	<b>\$3,410</b>	2025
<a href="#">American Federation Of Teachers</a>	NY	\$305,097	President	\$21,068	<b>\$20,525</b>	2025
<a href="#">United Automotive Sales And Service</a>	NY	\$308,722	President	\$97,027	<b>\$97,027</b>	2024
<a href="#">Building &amp; Construction Trades Council</a>	NY	\$227,078	President	\$6,000	<b>\$6,177</b>	2023
<a href="#">Monroe County Sheriff Police Benevolent</a>	NY	\$226,620	Out-going President	\$4,231	<b>\$4,356</b>	2023
<a href="#">81359 Local</a>	NY	\$319,994	President	\$500	<b>\$500</b>	2024
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	NY	\$323,228	President	\$27,009	<b>\$27,009</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Onondaga County Deputy Sheriff</a>	NY	\$220,670	President	\$12,527	<b>\$12,897</b>	2023
<a href="#">International Association Of Heat &amp;</a>	NY	\$328,995	Business Manager/secretary	\$71,505	<b>\$71,505</b>	2024
<a href="#">Suffolk County Probation Officers Association Inc</a>	NY	\$329,489	President	\$6,600	<b>\$6,600</b>	2024
<a href="#">American Federation Of State County &amp;</a>	NY	\$215,654	President	\$19,600	<b>\$19,600</b>	2024
<a href="#">American Federation Of Teachers</a>	NY	\$211,609	President	\$14,150	<b>\$14,150</b>	2024
<a href="#">American Postal Workers Union 2577</a>	NY	\$337,706	President	\$56,967	<b>\$56,967</b>	2024
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	NY	\$203,574	President	\$126,371	<b>\$130,104</b>	2023
<a href="#">Cwa Staff Union</a>	NY	\$201,347	President	\$19,873	<b>\$19,361</b>	2025
<a href="#">Jewish Labor Committee</a>	NY	\$344,292	Executive Director	\$75,000	<b>\$77,215</b>	2023
<a href="#">Brewster Teachers Association</a>	NY	\$347,711	President	\$12,300	<b>\$11,983</b>	2025
<a href="#">Long Beach Schools Employees Associ</a>	NY	\$197,143	President	\$5,259	<b>\$5,414</b>	2023
<a href="#">Professional Staff Association</a>	NY	\$192,325	President	\$7,800	<b>\$7,800</b>	2024
<a href="#">The Rochester Association</a>	NY	\$358,063	President	\$8,802	<b>\$8,575</b>	2025

**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	30 organizations. Compensation range \$500–\$242,494; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$272,738); for reference, expenses \$263,537 and assets \$265,996.
ROLE MATCH	Todd Manning, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	77 <sup>th</sup>
Reportable pay only (column D), adjusted	87 <sup>th</sup>
All sources (D + E + F), adjusted	77 <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 (Todd Manning) 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 30 similarly situated organizations (Same NTEE sector (J40) + NY + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$68,474 is reasonable (approximately the 77<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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Sources: IRS Form 990 e-file data ([apps.irs.gov](https://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.