

Benevolent & Protective Order Of Elks Of The Usa

Executive Director / CEO

EIN 150336814
 NY · NTEE Y40Z
 FY ending 2025-03-31
 June 9, 2026

This analysis benchmarks the total compensation of **Nancy Williams, Executive Director / CEO** (\$1,500) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

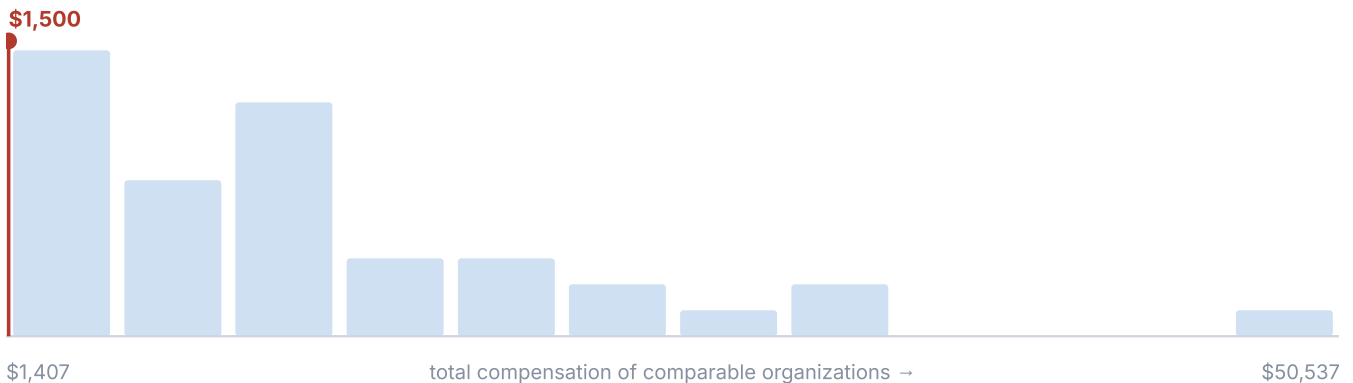
Benchmarked executive: Nancy Williams — reported title “SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y40Z).
BUDGET	Total revenue between \$145,909 and \$326,662 — 0.67x to 1.50x the subject's \$217,775 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y40), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography → **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,861 10TH	\$5,135 25TH	\$11,086 MEDIAN	\$17,084 75TH	\$25,828 90TH	\$1,500 THIS ORG · 3RD
------------------------	------------------------	---------------------------	-------------------------	-------------------------	----------------------------------



■ 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
Scott County Moose Lodge No 2324	IN	\$216,053	Administrator	\$10,200	\$11,904	2025
Cambridge Lodge No 1211 Loyal Order Of Moose	MD	\$225,271	Administrator	\$17,225	\$17,821	2025
Chico-Ieland Stanford Masonic Temple Association	CA	\$210,124	Cfo	\$21,308	\$20,901	2024
Fraternal Order Of Eagles Aerie4300	OH	\$228,881	President	\$1,200	\$1,407	2025
Fraternal Order Of Eagles	VT	\$205,841	Secretary Tr	\$11,110	\$12,703	2024
Cloquet Lodge 1274 Loyal Order Of Moose	MN	\$204,882	Administrator	\$10,400	\$11,673	2024
Fraternal Order Of Eagles	CA	\$202,792	Secretary	\$5,542	\$5,296	2025
Benevolent & Protective Order Of	OR	\$232,947	Secretary	\$17,234	\$17,711	2025
Benevolent And Protective Order Of Elks	FL	\$200,491	1 Year Trustee	\$14,625	\$15,204	2025
Wayne D Clark Aerie 4488	VA	\$199,060	Worthy Presi	\$25,460	\$27,925	2024
Fraternal Order Of Eagles Aerie 67	UT	\$236,916	Secretary	\$2,723	\$3,084	2025
Brockport Lodge No 2110 Benevolent	NY	\$238,390	Secretary	\$5,900	\$6,056	2024
Coventry-west Greenwich Lodge #2285 Of The Bpoe	RI	\$196,664	Secretary	\$4,100	\$4,351	2025
Pennsylvania Sons And Daughters Of Italy	PA	\$188,561	Bar-tender	\$11,007	\$12,468	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Natick Bpoe #1425	MA	\$247,339	Clerk	\$6,865	\$6,827	2025
Nanticoke Aerie No 834 Fraternal Order Of Eagles	PA	\$248,010	Secretary	\$18,970	\$21,489	2024
Fraternal Order Of Eagles Aerie 4336	MO	\$184,174	Bartender	\$11,110	\$13,022	2025
Loyal Order Of The Moose 1560	TN	\$175,498	Administrator	\$28,000	\$32,571	2025
Benevolent & Protective Order Of Elks Lodge 1106	PA	\$262,556	Secretary	\$3,800	\$4,194	2025
Fraternal Order Of Police -	MD	\$263,341	Controller	\$22,800	\$24,929	2023
Benevolent & Protective Order Of Elks #2166	FL	\$267,615	Secretary	\$7,000	\$7,277	2025
Rhode Island Masonic Youth Foundation	RI	\$269,401	General Manager	\$22,772	\$24,804	2024
Benevolent And Protective Order Of	NJ	\$269,966	Treasurer	\$4,975	\$4,916	2025
Bozrah Lodge No 950 Loyal Order Of Moose	CT	\$270,097	Administrator	\$30,600	\$31,751	2025
Montana State Elks Association Llc	MT	\$165,106	Treasurer	\$2,000	\$2,386	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 2025 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 **38** organizations. Compensation range \$1,407–\$50,537; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$217,775); for reference, expenses \$213,474 and assets \$212,398.
ROLE MATCH	Nancy Williams, reported title " <i>SECRETARY</i> ", 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	1 peer 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	3 rd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	8 th
All sources (D + E + F), adjusted	3 rd

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 (Nancy Williams) 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 38 similarly situated organizations (Same NTEE sector (Y40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,500 is reasonable (approximately the 3rd 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.