

Marilla Cemetery Association Inc

Executive Director / CEO

EIN 160840120
 NY · NTEE Y50
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Alan Walker, Executive Director / CEO** (\$575) 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 0th percentile of comparable organizations

below the typical range for comparable organizations

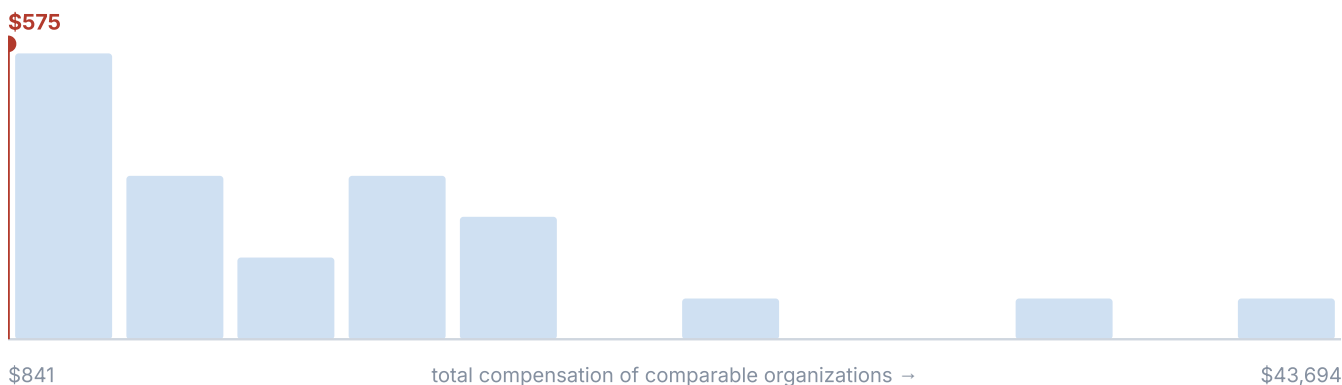
Benchmarked executive: Alan Walker — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y50).
BUDGET	Total revenue between \$66,857 and \$149,680 — 0.67x to 1.50x the subject's \$99,787 (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



\$1,277	\$3,291	\$8,608	\$15,245	\$23,229	\$575
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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
Chevra Ahavas Chesed Inc	MD	\$96,228	Executive Director	\$15,000	\$15,519	2024
Mumford Rural Cemetery Association	NY	\$92,598	President	\$6,000	\$6,177	2023
Clinton Cemetery Association Inc	NY	\$109,218	Superintendent	\$18,000	\$18,000	2024
Sheffield Cemetery Association	PA	\$88,963	Sexton	\$6,101	\$6,932	2023
Woodland Cemetery Association Inc	NY	\$113,572	President	\$1,900	\$1,956	2023
Union Cemetery Association Of	OR	\$115,074	Sec/treasurer	\$3,600	\$3,604	2025
The Farmington Cemetery Association	NH	\$115,306	President	\$1,200	\$1,226	2024
Mt Carmel Cemetery	AR	\$115,425	Assistant Secretary	\$5,150	\$6,595	2023
Goshen Cemetery Inc	IN	\$116,781	President	\$700	\$841	2023
Middle Creek Cemetery Association Inc	TN	\$79,467	Secretary	\$12,500	\$14,970	2023
Martinsburg Fairview Cemetery Assoc	PA	\$123,949	Secreasurer	\$7,800	\$8,608	2024
Starr Burying Ground Association	CT	\$124,457	Superintendent	\$12,000	\$12,451	2024
Harmony Cemetery Corporation	MA	\$73,747	Clerk	\$2,995	\$2,978	2024
Swedish Cemetery Inc	CT	\$72,764	Caretaker	\$1,225	\$1,271	2024
Louisiana Scottish Rite Foundation	LA	\$129,490	Executive Dir.	\$10,435	\$12,388	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jewish Cemetery Association Of Greater Waterbury Inc	CT	\$70,081	Executive Director	\$11,000	\$11,751	2023
St John's Cemetery At Springfield	DE	\$69,714	Treasurer	\$1,200	\$1,300	2024
The Cemetery Corporation	SC	\$69,578	Secretary	\$20,642	\$24,536	2023
Rising Sun Cemetery Association	IN	\$69,157	Superintendent	\$37,440	\$43,694	2024
Hopewell Cemetery	AL	\$69,049	Secretary	\$29,414	\$36,205	2023
Lower Valley Union Cemetery Association	NJ	\$67,685	Superintendent	\$10,587	\$10,191	2025
Cutchogue Cemetery Association	NY	\$143,463	Superintendent	\$15,607	\$15,607	2024
Broad Run Baptist Cemetery Association	WV	\$147,810	Vice Chairman	\$5,200	\$6,231	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	23 organizations. Compensation range \$841–\$43,694; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$99,787); for reference, expenses \$39,439 and assets \$1,104,441. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Alan Walker, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	4 th
All sources (D + E + F), adjusted	0 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 (Alan Walker) 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 \$575 is reasonable (approximately the 0th 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.