

Iron Workers Local 60 Education

Executive Director / CEO

EIN 160977920

NY · NTEE J40Z

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Matt Nesbit, Executive Director / CEO** (\$94,233) 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 **87th** percentile of comparable organizations within the typical range

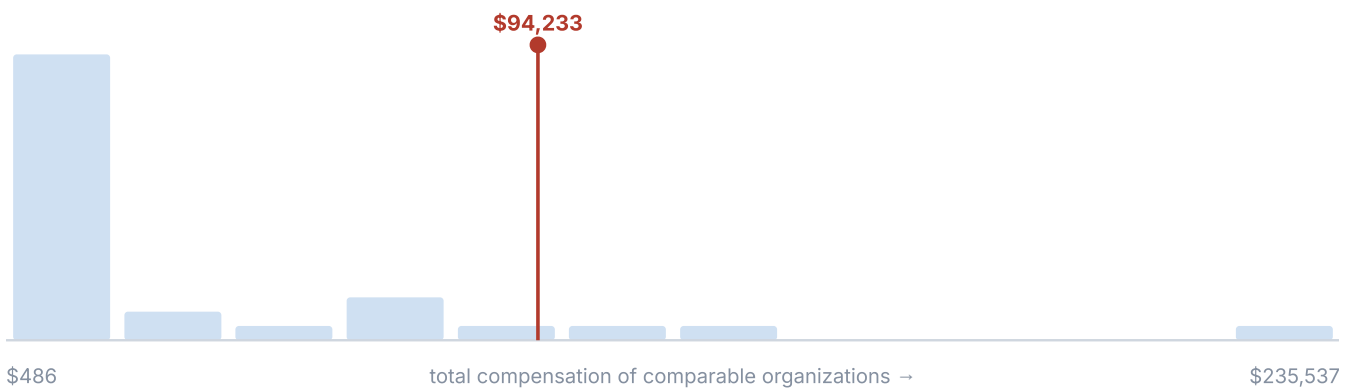
Benchmarked executive: Matt Nesbit — reported title "BUSINESS MANAGER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40Z).
BUDGET	Total revenue between \$177,563 and \$397,530 — 0.67x to 1.50x the subject's \$265,020 (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



\$4,139	\$6,702	\$15,707	\$48,058	\$95,621	\$94,233
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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
Bridge And Tunnel Officers Benevolent	NY	\$264,549	President	\$18,192	\$17,670	2024
International Association Of Sheet Metal Air Rail & Transportation	NY	\$262,067	Local Chairman	\$108,021	\$108,021	2023
United Steelworkers Local Union 00420	NY	\$272,738	President	\$68,474	\$66,509	2024
Cheektowaga Central Teachers Association Benefit Trust	NY	\$247,737	Fund Advisor	\$3,500	\$3,312	2025
Orange County Boces Teachers'	NY	\$286,094	President	\$5,000	\$5,000	2023
Police Assoc Inc - Town Of Greenburgh	NY	\$286,210	President	\$9,500	\$9,500	2023
Building & Construction Trades Council	NY	\$227,078	President	\$6,000	\$6,000	2023
Monroe County Sheriff Police Benevolent	NY	\$226,620	Out-going President	\$4,231	\$4,231	2023
American Federation Of Teachers	NY	\$305,097	President	\$21,068	\$19,936	2025
United Automotive Sales And Service	NY	\$308,722	President	\$97,027	\$94,243	2024
Onondaga County Deputy Sheriff	NY	\$220,670	President	\$12,527	\$12,527	2023
American Federation Of State County &	NY	\$215,654	President	\$19,600	\$19,038	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Federation Of Teachers	NY	\$211,609	President	\$14,150	\$13,744	2024
81359 Local	NY	\$319,994	President	\$500	\$486	2024
International Association Of Sheet Metal Air Rail & Transportation	NY	\$323,228	President	\$27,009	\$26,234	2024
International Association Of Sheet Metal Air Rail & Transportation	NY	\$203,574	President	\$126,371	\$126,371	2023
Cwa Staff Union	NY	\$201,347	President	\$19,873	\$18,805	2025
International Association Of Heat &	NY	\$328,995	Business Manager/secretary	\$71,505	\$69,454	2024
Suffolk County Probation Officers Association Inc	NY	\$329,489	President	\$6,600	\$6,411	2024
Long Beach Schools Employees Associ	NY	\$197,143	President	\$5,259	\$5,259	2023
American Postal Workers Union 2577	NY	\$337,706	President	\$56,967	\$55,333	2024
Professional Staff Association	NY	\$192,325	President	\$7,800	\$7,576	2024
Jewish Labor Committee	NY	\$344,292	Executive Director	\$75,000	\$75,000	2023
American Federation Of Teachers	NY	\$184,706	President	\$18,292	\$18,292	2023
Brewster Teachers Association	NY	\$347,711	President	\$12,300	\$11,639	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 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	30 organizations. Compensation range \$486–\$235,537; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$265,020); for reference, expenses \$288,517 and assets \$1,028,667.
ROLE MATCH	Matt Nesbit, reported title " <i>BUSINESS MANAGER</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	3 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	87 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 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 (Matt Nesbit) 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 10, 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 \$94,233 is reasonable (approximately the 87th 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 10, 2026.