

Erie County Association Of Chiefs Of Police Inc

Executive Director / CEO

EIN 161211109
 NY · NTEE Y03
 FY ending 2021-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Jerome Miller, Executive Director / CEO** (\$300) against **every comparable organization** that fit the selection criteria — **14** 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: Jerome Miller — 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 (Y03).
BUDGET	Total revenue between \$16,539 and \$37,029 — 0.67x to 1.50x the subject's \$24,686 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

14 organizations qualified on sector, size, and geography → **14** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$941 10TH	\$1,389 25TH	\$8,431 MEDIAN	\$13,916 75TH	\$48,539 90TH	\$300 THIS ORG · 0TH
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\$300



■ 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
Los Arcos Rhf Housing Inc	CA	\$23,519	President/ceo	\$76,739	\$63,349	2024
Jacobs Evangelical Lutheran Cemetery Inc	PA	\$26,019	Chairman	\$9,884	\$9,702	2023
Desoto Lodge #299 Free & Accepted Masons	TN	\$21,703	Secretary	\$9,240	\$9,560	2023
Pennichuck Water Works Inc	NH	\$19,590	Chief Executive Officer	\$15,838	\$13,981	2024
Macedonia Church Cemetery Trust Fund	AR	\$30,344	Trustee/secretary	\$1,100	\$1,182	2024
Benevolent & Protective Order Of Elks Of The Usa	AZ	\$18,790	Director/secretary	\$1,468	\$1,314	2025
Ohio School Boards Association	OH	\$30,871	Trustee	\$82,579	\$83,617	2024
Maplewood Cemetery	NH	\$32,187	Secretary And Director	\$2,061	\$1,873	2023
Fraternal Order Of Eagles	NY	\$16,953	Secretary	\$600	\$505	2025
Ancient Free & Accepted Masons	CT	\$33,660	Secretary	\$1,800	\$1,613	2024
Furnace Village Cemetery	MA	\$34,516	Treasurer	\$1,000	\$837	2025
Pennichuck Water Works Inc	NH	\$35,406	Chief Executive Officer	\$15,838	\$13,981	2024
Royal Arch Masons Of California	CA	\$35,895	Recorder	\$16,146	\$13,722	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Adrian Retiree Health Benefit	MI	\$36,755	Veba Committ	\$7,400	\$7,302	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 2021 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	14 organizations — below 15; treat the percentiles as indicative, not precise. Compensation range \$505–\$83,617; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$24,686); for reference, expenses \$12,342 and assets \$25,030. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jerome Miller, 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	0th
Total compensation (D + F), as reported (no adjustments)	0th
Reportable pay only (column D), adjusted	29th
All sources (D + E + F), adjusted	0th

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 (Jerome Miller) 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 14 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$300 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 10, 2026.