

# New Woodstock Cemetery Association

Executive Director / CEO

EIN 166042165

NY · NTEE Y50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Walter Starkweather, Executive Director / CEO** (\$2,000) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Walter Starkweather — reported title “TRUSTEE, SEXTON”, 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 (Y50).

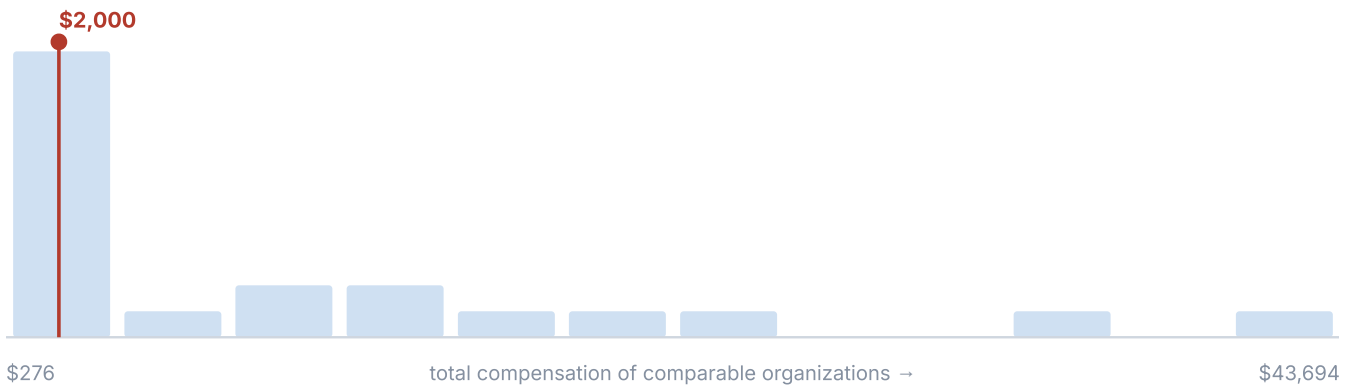
**BUDGET** Total revenue between \$38,825 and \$86,923 — 0.67x to 1.50x the subject's \$57,949 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

**21** organizations qualified on sector, size, and geography

→ **21** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,108	\$1,517	\$3,863	\$12,332	\$24,536	\$2,000
---------	---------	---------	----------	----------	---------

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 33RD
------	------	--------	------	------	-----------------



## ■ 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="#">Black Point Cemetery Corporation</a>	ME	\$55,840	Treasurer	\$4,606	<b>\$5,104</b>	2024
<a href="#">Boonville Cemetery Association Inc</a>	NY	\$55,777	President	\$1,517	<b>\$1,517</b>	2024
<a href="#">Highland Memorial Cemetary</a>	ME	\$55,581	Superintende	\$19,600	<b>\$21,719</b>	2024
<a href="#">Independent Benevolent Societ Of Albany</a>	NY	\$55,542	Treasurer	\$2,000	<b>\$2,059</b>	2023
<a href="#">Hurley Cemetery Association</a>	NY	\$62,270	President/treas	\$8,000	<b>\$8,236</b>	2023
<a href="#">New Oxford Cemetery Association</a>	PA	\$53,324	Treasurer/se	\$3,500	<b>\$3,863</b>	2024
<a href="#">St James Cemetery Association</a>	PA	\$63,587	President	\$250	<b>\$276</b>	2024
<a href="#">Claggett Cemetery Corporation</a>	OR	\$49,474	Vice President	\$12,000	<b>\$12,332</b>	2024
<a href="#">Lower Valley Union Cemetery Association</a>	NJ	\$67,685	Superintendent	\$10,587	<b>\$10,191</b>	2025
<a href="#">Hopewell Cemetery</a>	AL	\$69,049	Secretary	\$29,414	<b>\$36,205</b>	2023
<a href="#">Rising Sun Cemetery Association</a>	IN	\$69,157	Superintendent	\$37,440	<b>\$43,694</b>	2024
<a href="#">The Cemetery Corporation</a>	SC	\$69,578	Secretary	\$20,642	<b>\$24,536</b>	2023
<a href="#">St John's Cemetery At Springfield</a>	DE	\$69,714	Treasurer	\$1,200	<b>\$1,300</b>	2024
<a href="#">Jewish Cemetery Association Of Greater Waterbury Inc</a>	CT	\$70,081	Executive Director	\$11,000	<b>\$11,751</b>	2023
<a href="#">Norway Pine Grove Cemetery Corp</a>	ME	\$45,624	President	\$1,000	<b>\$1,108</b>	2024
<a href="#">Lehigh Zion Cemetery Association</a>	PA	\$45,079	President	\$1,494	<b>\$1,649</b>	2024
<a href="#">Swedish Cemetery Inc</a>	CT	\$72,764	Caretaker	\$1,225	<b>\$1,271</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Oak Grove Cemetery Wills Township Inc</a>	IN	\$42,902	President	\$300	<b>\$341</b>	2025
<a href="#">Fairview Cemetary Association</a>	NY	\$42,808	President&super	\$2,610	<b>\$2,687</b>	2023
<a href="#">Harmony Cemetery Corporation</a>	MA	\$73,747	Clerk	\$2,995	<b>\$2,978</b>	2024
<a href="#">Middle Creek Cemetery Association Inc</a>	TN	\$79,467	Secretary	\$12,500	<b>\$14,970</b>	2023

**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	21 organizations. Compensation range \$276–\$43,694; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$57,949); for reference, expenses \$31,699 and assets \$1,447,558. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Walter Starkweather, reported title " <i>TRUSTEE, SEXTON</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
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	<b>33<sup>rd</sup></b>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	33 <sup>rd</sup>
Reportable pay only (column D), adjusted	33 <sup>rd</sup>
All sources (D + E + F), adjusted	33 <sup>rd</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 (Walter Starkweather) 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 21 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,000 is reasonable (approximately the 33<sup>rd</sup> 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.