

Ernst Memorial Cemetery Corporation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Michael Carvin, Executive Director / CEO** (\$1,000) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

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

How comparable organizations were selected

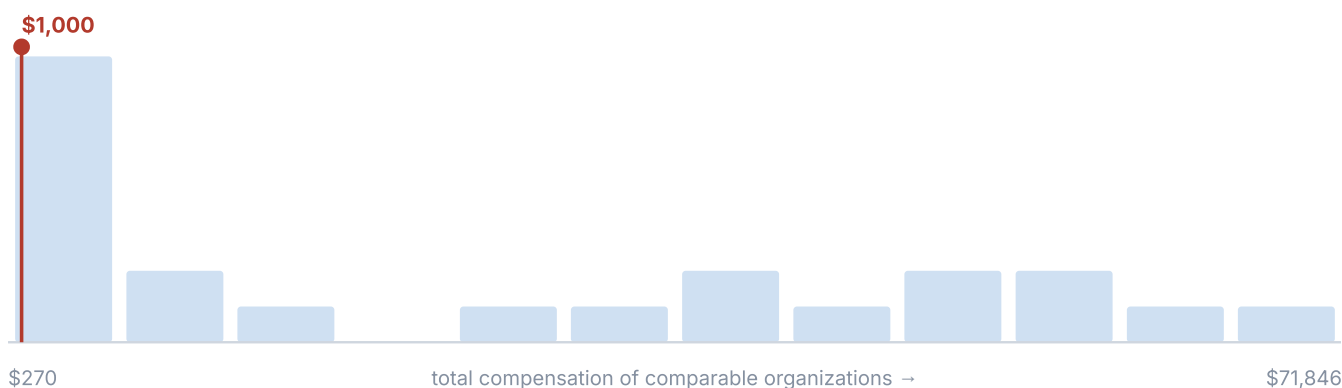
SECTOR Organizations sharing the subject's NTEE classification (Y50).

BUDGET Total revenue between \$269,850 and \$604,143 — 0.67x to 1.50x the subject's \$402,762 (the band tightens as size grows).

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

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,903

\$3,055

\$21,187

\$46,547

\$55,959

\$1,000

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 9TH
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\$1,000



■ 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 NJ 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
Colonial Cemeteries Inc	CT	\$414,166	President	\$2,400	\$2,595	2023
The Historic Sharon Burying Ground Inc	CT	\$381,181	Superintendent/director	\$3,064	\$3,218	2024
Union Hill Cemetery Company	PA	\$377,981	President	\$600	\$690	2023
Cave Hill Heritage Foundation	KY	\$366,472	President/ceo	\$30,556	\$36,768	2024
Muslim Association Of Northwest	WA	\$445,490	Imam	\$47,899	\$48,031	2024
Niagara Falls Memorial Park Association	NY	\$452,837	President	\$70,988	\$71,846	2024
Conservation Burial Inc	FL	\$453,605	Ex Director	\$48,239	\$52,255	2023
Morgan-cemetery Inc	NJ	\$453,986	Trustee	\$3,000	\$3,000	2024
Longmont Cemetery Association	CO	\$467,774	President	\$6,000	\$6,277	2025
Rhoads Mount Mariah Trust	IL	\$335,245	Trustee	\$6,600	\$7,482	2023
Sunnyside Cemetery Association	WI	\$324,596	Trustee/sexton	\$29,837	\$34,001	2025
Mountain Grove Cemetery-easton Inc	CT	\$323,969	Director	\$250	\$270	2023
The Putnam County Society For The Prevention Of Cruelty To Animals Inc	NY	\$304,067	President	\$38,400	\$38,864	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arlington Memorial Park Association	IL	\$511,570	Manager	\$51,718	\$55,480	2025
Woodlawn Cemetery Association	NY	\$276,310	Secretary / Trustee	\$13,200	\$13,359	2024
Grace Terrace Memorial Association	CA	\$531,095	Vice President	\$30,000	\$29,014	2024
Blooming Grove Rural Cemetery Assoc	NY	\$274,017	Superintendent	\$1,800	\$1,875	2023
Independent Order Of Odd Fellows	WA	\$542,470	Manager	\$41,977	\$42,093	2024
Miami Memorial Park Inc	AZ	\$549,248	Secretary/tr	\$52,000	\$56,012	2024
Sunset Hill Cemetery Association	NY	\$592,893	Manager/secr	\$63,145	\$63,908	2024
Baltimore Cemetery Association Inc	MD	\$594,881	President	\$2,000	\$2,156	2023
St Albans Cemetery Association Inc	VT	\$595,661	Treasurer	\$3,366	\$3,795	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 22 organizations. Compensation range \$270–\$71,846; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$402,762); for reference, expenses \$324,506 and assets \$1,563,509.

ROLE MATCH Michael Carvin, reported title *"Trustee"*, 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	9 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	9 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 (Michael Carvin) 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 22 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,000 is reasonable (approximately the 9th 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.