

# Jacobs Evangelical Lutheran Cemetery Inc

Executive Director / CEO

EIN 200197327  
 PA · NTEE Y50  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **G Wade Kennedy, Executive Director / CEO** (\$9,884) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

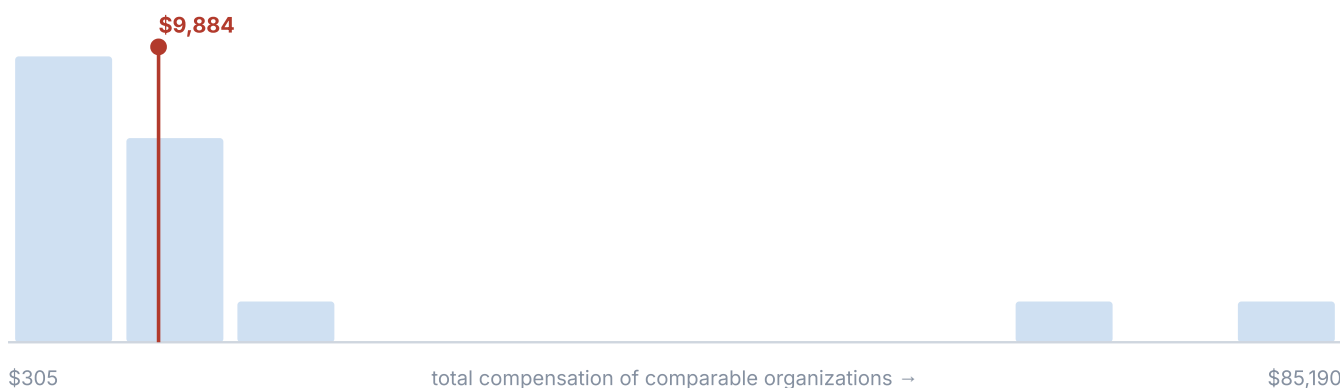
**SECTOR** Organizations sharing the subject's NTEE classification (Y50).

**BUDGET** Total revenue between \$17,432 and \$39,028 — 0.67x to 1.50x the subject's \$26,019 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**15** organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$993	\$1,492	\$7,440	\$14,244	\$45,213	\$9,884
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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 PA 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="#">Erie County Association Of Chiefs Of Police Inc</a>	NY	\$24,686	President	\$300	<b>\$305</b>	2021
<a href="#">Los Arcos Rhf Housing Inc</a>	CA	\$23,519	President/ceo	\$76,739	<b>\$64,541</b>	2024
<a href="#">Desoto Lodge #299 Free &amp; Accepted Masons</a>	TN	\$21,703	Secretary	\$9,240	<b>\$9,739</b>	2023
<a href="#">Macedonia Church Cemetery Trust Fund</a>	AR	\$30,344	Trustee/secretary	\$1,100	<b>\$1,204</b>	2024
<a href="#">Ohio School Boards Association</a>	OH	\$30,871	Trustee	\$82,579	<b>\$85,190</b>	2024
<a href="#">Maplewood Cemetery</a>	NH	\$32,187	Secretary And Director	\$2,061	<b>\$1,908</b>	2023
<a href="#">Pennichuck Water Works Inc</a>	NH	\$19,590	Chief Executive Officer	\$15,838	<b>\$14,244</b>	2024
<a href="#">Benevolent &amp; Protective Order Of Elks Of The Usa</a>	AZ	\$18,790	Director/secretary	\$1,468	<b>\$1,340</b>	2025
<a href="#">Ancient Free &amp; Accepted Masons</a>	CT	\$33,660	Secretary	\$1,800	<b>\$1,643</b>	2024
<a href="#">Furnace Village Cemetery</a>	MA	\$34,516	Treasurer	\$1,000	<b>\$852</b>	2025
<a href="#">Pennichuck Water Works Inc</a>	NH	\$35,406	Chief Executive Officer	\$15,838	<b>\$14,244</b>	2024
<a href="#">Royal Arch Masons Of California</a>	CA	\$35,895	Recorder	\$16,146	<b>\$13,981</b>	2023
<a href="#">Adrian Retiree Health Benefit</a>	MI	\$36,755	Veba Committ	\$7,400	<b>\$7,440</b>	2024
<a href="#">Washington Teachers Union Option 2</a>	DC	\$37,768	Chairperson	\$2,198	<b>\$1,879</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Princeton Abbey And Cemetery Inc</a>	TX	\$37,864	Chief Executive Officer	\$16,649	<b>\$16,221</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	15 organizations. Compensation range \$305–\$85,190; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$26,019); for reference, expenses \$91,675 and assets \$1,885,400. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	G Wade Kennedy, reported title " <i>CHAIRMAN</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>
RELATED-ORG PAY	6 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	60 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	60 <sup>th</sup>
Reportable pay only (column D), adjusted	93 <sup>rd</sup>

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All sources (D + E + F), adjusted

53<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

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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 (G Wade Kennedy) 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 15 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,884 is reasonable (approximately the 60<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.