

American Maritime Officers Master Operating

Executive Director / CEO

EIN 200406498

FL · NTEE J40

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Steven F Nickerson, Executive Director / CEO** (\$6,120) against **every comparable organization** that fit the selection criteria — **175** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

Benchmarked executive: Steven F Nickerson — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$205,741 and \$460,615 — 0.67x to 1.50x the subject's \$307,077 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

175 organizations qualified on sector, size, and geography → **175** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,136 10TH	\$5,546 25TH	\$14,268 MEDIAN	\$54,326 75TH	\$95,486 90TH	\$6,120 THIS ORG · 26TH
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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 FL 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
Sharon Teachers Association Incorporated	MA	\$307,810	Pr And R Chair	\$2,500	\$2,462	2023
Utility Workers Union Of America	MO	\$308,125	President	\$14,464	\$16,307	2024
United Automotive Sales And Service	NY	\$308,722	President	\$97,027	\$93,330	2024
Norwin Education Association	PA	\$309,021	Officer Listing	\$22,583	\$23,973	2024
American Federation Of Teachers	NY	\$305,097	President	\$21,068	\$19,743	2025
Turlock Emergency Medical Services	CA	\$309,825	President	\$25,502	\$23,441	2024
Int'l Union Of District 55 Allied &	NJ	\$303,159	President	\$85,000	\$78,703	2025
Salt Lake Valley Law Enforcement	UT	\$312,587	Executive Director	\$6,000	\$6,368	2025
Afge Nbpc 2554	CA	\$301,527	President	\$23,791	\$21,868	2024
Amherst-pelham Education Association	MA	\$301,406	President	\$2,750	\$2,631	2024
Communications Workers Of America Local 3406	LA	\$300,766	President	\$32,587	\$38,197	2024
Millwrights Local 219	DE	\$313,549	Warden	\$1,045	\$1,089	2024
I B E W Local 305 Inc	IN	\$299,080	Director	\$47,975	\$53,855	2024
Carpenters Local Union No 136	OH	\$297,889	President	\$4,002	\$4,512	2024
Million Dollar Teacher Project	AZ	\$296,679	Founder And Ceo	\$72,025	\$71,834	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
81359 Local	NY	\$319,994	President	\$500	\$481	2024
American Board Of Medicolegal Death Inve	MD	\$293,764	Executive Director	\$10,000	\$9,952	2024
Brotherhood Of Railroad Signalmen Local 119	NE	\$321,115	Financial Secretary	\$8,921	\$10,214	2024
International Assoc Of Sheet Metal Air Rail & Transportation	PA	\$292,291	President	\$3,921	\$4,162	2024
International Association Of Firefighters - Local 732	RI	\$322,084	President	\$10,276	\$10,799	2023
Orange County Managers Association	CA	\$322,370	Executive Dir.	\$108,944	\$100,139	2024
Amalgamated Transit Union Local 22	MA	\$322,399	President	\$1,282	\$1,226	2024
City Of Madison Employees Assoc	WI	\$322,993	President	\$8,850	\$9,839	2024
International Association Of Sheet Metal Air Rail & Transportation	NY	\$323,228	President	\$27,009	\$25,980	2024
American Postal Workers Union	NC	\$323,454	President	\$24,593	\$27,848	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 **175** organizations. Compensation range \$19–\$300,226; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$307,077); for reference, expenses \$307,077 and assets \$3,835,257.

ROLE MATCH	Steven F Nickerson, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	26 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	26 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 (Steven F Nickerson) 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 175 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,120 is reasonable (approximately the 26th 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.