

Police Benevolent Associaton

Executive Director / CEO

EIN 200740342

FL · NTEE B82

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **John Kazanjian, Executive Director / CEO** (\$11,611) against **every comparable organization** that fit the selection criteria — **116** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: John Kazanjian — 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 (B82).
BUDGET	Total revenue between \$90,142 and \$201,811 — 0.67x to 1.50x the subject's \$134,541 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

116 organizations qualified on sector, size, and geography → **116** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,422	\$13,567	\$35,245	\$62,435	\$83,925	\$11,611
---------	----------	----------	----------	----------	-----------------



■ 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
Baptist Medical Dental Fellowship	AL	\$134,845	Executive Dir.	\$54,000	\$62,100	2023
St Ursula Academy Scholarship Granting	OH	\$134,005	President	\$16,697	\$18,285	2024
Laborers' Local 300 Scholarship Fund	CA	\$136,560	Chairman/trustee	\$163,840	\$146,278	2024
Monster Education Foundation Nfp	IL	\$136,651	Executive Director-President	\$7,200	\$7,318	2024
Yuda Bands	UT	\$136,783	Secretary	\$28,500	\$30,159	2024
Entrepreneurs Scholarship Program	TX	\$132,075	Director	\$375	\$399	2023
Centennial Education Foundation	PA	\$137,344	Executive Director	\$16,154	\$16,657	2024
Namic Mutual Insurance Foundation	IN	\$131,399	Executive Di	\$41,231	\$44,956	2024
Oregon Education Assoc Foundation	OR	\$138,017	Oea President	\$33,341	\$32,013	2024
Alpha Educational Foundation-ddl Inc	FL	\$130,244	Executive Director	\$23,600	\$22,923	2024
South Dakota Retailers Association	SD	\$129,954	Executive Di	\$20,203	\$23,053	2024
William Paul Hatfield Scholarship Trust	MO	\$129,818	Trustee	\$48,615	\$53,238	2024
Oregon Turfgrass Foundation	OR	\$129,438	Executive Director	\$12,991	\$12,473	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stanley Scholarship Funds Inc	ND	\$127,935	President	\$2,900	\$3,291	2024
Educate Lanka Foundation Inc	MD	\$141,292	Executive Director	\$126,000	\$121,797	2024
Mahoning Valley College Access	OH	\$127,712	Executive Director	\$64,708	\$70,863	2024
Olentangy Education Foundation	OH	\$141,530	Executive Di	\$41,730	\$45,699	2024
Misa Foundation	VA	\$127,195	President	\$63,240	\$63,134	2024
St Louis Association Of Credit	IL	\$126,306	President	\$24,402	\$24,165	2025
Hardrock Hundred Endurance Run	CO	\$143,862	Event Director, Ex Officio	\$3,000	\$2,974	2024
Massachusetts Soldiers Legacy Fund	MA	\$124,561	Director	\$105,146	\$97,693	2024
The Weinreb-berenda-carter Foundation Inc	NY	\$144,674	Secy-treas./director	\$23,000	\$21,489	2024
Pennsylvania Pharmacists	PA	\$145,417	Secretary/tr	\$12,566	\$13,339	2023
The Grandville Education Foundation	MI	\$145,647	Exec Directo	\$15,250	\$15,856	2025
National Guard Youth Foundation	DC	\$146,358	President	\$10,000	\$8,840	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 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	116 organizations. Compensation range \$399–\$343,872; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$134,541); for reference, expenses \$337,601 and assets \$248,706. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	John Kazanjian, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	47 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	20 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	58 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 (John Kazanjian) 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 116 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$11,611 is reasonable (approximately the 20th 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.