

# 82d Airborne Division Association Inc

Executive Director / CEO

EIN 203991536  
 NC · NTEE W30  
 FY ending 2024-12-31  
 June 10, 2026

This analysis benchmarks the total compensation of **James Grimes, Executive Director / CEO** (\$65,500) against **every comparable organization** that fit the selection criteria — **81** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** James Grimes — 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 (W30).

**BUDGET** Total revenue between \$208,303 and \$466,350 — 0.67x to 1.50x the subject's \$310,900 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

**81** organizations qualified on sector, size, and geography → **81** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,988	\$19,499	\$41,709	\$65,402	\$92,938	\$65,500
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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 NC 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="#">Veterans Of Foreign Wars Of The Us Dpt Of Virginia</a>	VA	\$311,633	Quartermaster	\$28,600	<b>\$26,037</b>	2025
<a href="#">Operation Rebuild Hope</a>	OR	\$309,385	Coo	\$37,600	<b>\$33,793</b>	2024
<a href="#">Veterans Of Foreign Wars Dept Vfw Ky</a>	KY	\$314,084	Quartermaster	\$31,000	<b>\$31,402</b>	2025
<a href="#">Veterans Of Foreign Wars Post 629</a>	WV	\$307,683	Manager	\$29,030	<b>\$30,420</b>	2024
<a href="#">American Legion Post 159</a>	VA	\$305,205	Vice Commander	\$29,608	<b>\$28,485</b>	2023
<a href="#">Texas National Guard Family Support Foundation</a>	TX	\$317,202	Executive Director/grant Manager	\$28,806	<b>\$27,887</b>	2024
<a href="#">Honor Bell Foundation Inc</a>	CO	\$319,693	Executive Di	\$43,541	<b>\$40,406</b>	2024
<a href="#">Minnesota Association Of County Veterans</a>	MN	\$302,004	Executive Director	\$64,350	<b>\$61,538</b>	2024
<a href="#">Marineparentscom Inc</a>	MO	\$301,967	President	\$82,551	<b>\$84,619</b>	2024
<a href="#">American Legion</a>	NY	\$301,875	Commander	\$2,100	<b>\$1,837</b>	2024
<a href="#">Chief Warrant And Warrant</a>	IL	\$301,849	Executive Dir.	\$78,000	<b>\$76,407</b>	2023
<a href="#">George N Althouse Memorial Association</a>	PA	\$299,782	Vice President	\$14,400	<b>\$13,898</b>	2024
<a href="#">Midwest Region Laborers Veterans</a>	IL	\$324,882	Legislative Director	\$139,724	<b>\$132,943</b>	2024
<a href="#">American Legion Post 286 Inc</a>	FL	\$326,398	Past Command	\$18,820	<b>\$16,670</b>	2025
<a href="#">Department Of Illinois Vfw Auxiliary Inc</a>	IL	\$326,983	Secretary	\$14,600	<b>\$14,301</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Navigation Center Fka Military</a>	SC	\$290,266	Executive Di	\$54,253	<b>\$54,777</b>	2024
<a href="#">National Guard Association Of</a>	MN	\$289,665	Executive Di	\$25,200	<b>\$24,099</b>	2024
<a href="#">The Heroes Project</a>	CA	\$285,068	Director	\$697,799	<b>\$583,152</b>	2024
<a href="#">Veterans Of Foreign Wars Post 8794</a>	OH	\$282,624	Chaplain	\$48,288	<b>\$48,222</b>	2025
<a href="#">Vallejo Veterans Building Council</a>	CA	\$340,530	Building Manager	\$22,500	<b>\$19,359</b>	2023
<a href="#">Veterans Of Foreign Wars Of The United</a>	PA	\$281,123	Treasurer/secretary	\$54,074	<b>\$52,188</b>	2024
<a href="#">New Hampshire Veterans Association</a>	NH	\$280,385	President	\$1,950	<b>\$1,743</b>	2024
<a href="#">Idaho Veterans Chamber Of Commerce</a>	ID	\$343,929	President	\$80,640	<b>\$85,475</b>	2023
<a href="#">Hunting With Heroes Inc</a>	WY	\$344,305	Sec-tres-director	\$18,000	<b>\$18,654</b>	2024
<a href="#">Idaho Veterans Network Corporation</a>	ID	\$347,789	Director	\$14,400	<b>\$14,443</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **81** organizations. Compensation range \$1,688–\$583,152; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$310,900); for reference, expenses \$322,282 and assets \$209,503.
ROLE MATCH	James Grimes, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	75 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	72 <sup>nd</sup>
Reportable pay only (column D), adjusted	77 <sup>th</sup>
All sources (D + E + F), adjusted	75 <sup>th</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 (James Grimes) 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 10, 2026, comparing compensation against 81 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,500 is reasonable (approximately the 75<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 10, 2026.