

# American Concrete Pavement

Executive Director / CEO

EIN 204028748

NY · NTEE S41

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Heather Steffek, Executive Director / CEO** (\$95,582) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Heather Steffek — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (S41).

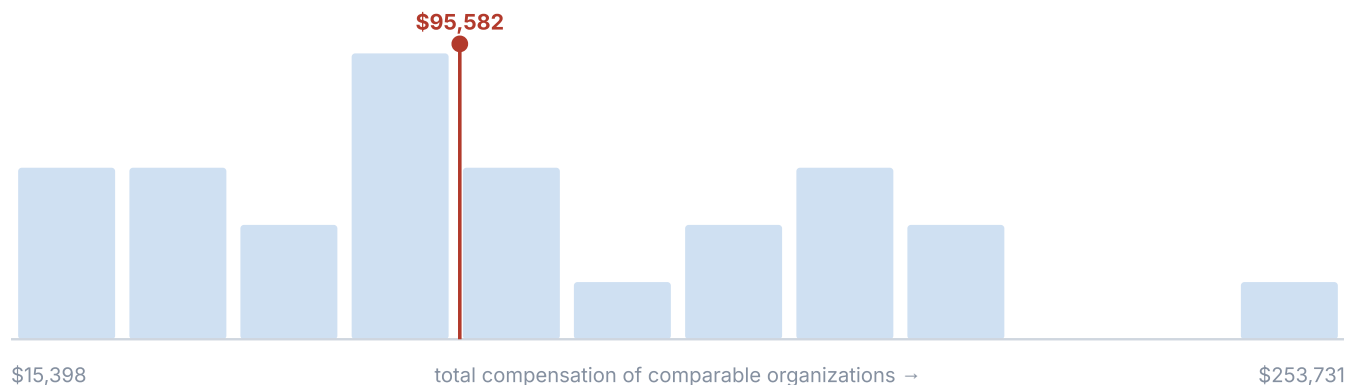
**BUDGET** Total revenue between \$307,039 and \$687,402 — 0.67x to 1.50x the subject's \$458,268 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (S41) + NY + budget 0.67–1.5x revenue.

**25** organizations qualified on sector, size, and geography

→ **25** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$33,358

\$58,522

\$89,837

\$149,744

\$177,103

**\$95,582**



## ■ 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 NY 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="#">New York Organization For Nursing</a>	NY	\$473,608	Executive Dir.	\$75,000	<b>\$75,000</b>	2024
<a href="#">Precastprestressed Con Ins Ne</a>	NY	\$476,290	Key Employee	\$168,258	<b>\$163,921</b>	2025
<a href="#">The Association Of Art Museum Curators</a>	NY	\$438,591	Executive Director	\$14,956	<b>\$15,398</b>	2023
<a href="#">The Concrete Industry Board Inc</a>	NY	\$488,205	Executive Director	\$66,615	<b>\$68,583</b>	2023
<a href="#">American Alliance Conference Ltd</a>	NY	\$376,205	Director	\$37,066	<b>\$37,066</b>	2024
<a href="#">Upstate Capital Association Of Ny Inc</a>	NY	\$542,018	President/ceo	\$158,052	<b>\$158,052</b>	2024
<a href="#">Diamond Council Of America</a>	NY	\$546,976	President & Ceo	\$100,906	<b>\$103,886</b>	2023
<a href="#">Naturally New York Inc</a>	NY	\$365,273	Executive Director	\$142,187	<b>\$142,187</b>	2024
<a href="#">Dutchess County Association</a>	NY	\$364,602	Executive Of	\$121,616	<b>\$125,208</b>	2023
<a href="#">Beverly Gray Business Exchange</a>	NY	\$553,762	Executive Director	\$98,426	<b>\$101,333</b>	2023
<a href="#">Association Of Insurance &amp; Reins</a>	NY	\$357,133	Executive Di	\$182,500	<b>\$187,891</b>	2023
<a href="#">Ypo Ny Liberty Inc</a>	NY	\$560,193	Executive Director	\$58,522	<b>\$58,522</b>	2024
<a href="#">Upstate United Inc</a>	NY	\$560,230	Executive Director	\$149,744	<b>\$149,744</b>	2024
<a href="#">Lumber And Building Material Dealers</a>	NY	\$563,442	Secretary	\$25,166	<b>\$25,166</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Chautauqua County Chamber Of Commerce</a>	NY	\$574,685	President	\$81,566	<b>\$81,566</b>	2024
<a href="#">Livingston County Tourism Inc</a>	NY	\$575,318	Director Of Tourism	\$41,710	<b>\$41,710</b>	2024
<a href="#">The European-american Chamber Of</a>	NY	\$339,296	Executive Director	\$165,000	<b>\$169,874</b>	2023
<a href="#">Metropolitan Taxicab Board Of Trade</a>	NY	\$577,939	Exec. Dir	\$87,500	<b>\$85,245</b>	2025
<a href="#">Medical Staff Of Good Samaritan Hospital</a>	NY	\$327,109	President	\$30,000	<b>\$30,886</b>	2023
<a href="#">Buffalo Niagara Manufacturing Alliance</a>	NY	\$320,173	Executive Director	\$105,000	<b>\$108,101</b>	2023
<a href="#">Wyoming County Chamber Of Commerce</a>	NY	\$606,114	President & Ceo	\$89,837	<b>\$89,837</b>	2024
<a href="#">Nyc Nowc Inc</a>	NY	\$635,374	Coord Director	\$82,842	<b>\$85,289</b>	2023
<a href="#">Investment Diversity Advisory</a>	NY	\$638,973	Ceo/president	\$181,923	<b>\$181,923</b>	2024
<a href="#">District Attorneys Association Of The State Of New York Inc</a>	NY	\$646,884	Executive Director	\$253,731	<b>\$253,731</b>	2024
<a href="#">Nys Latino Restaurant Bar And Lounge Association Inc</a>	NY	\$685,574	Board Member	\$48,228	<b>\$48,228</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	25 organizations. Compensation range \$15,398–\$253,731; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$458,268); for reference, expenses \$310,943 and assets \$203,314.
ROLE MATCH	Heather Steffek, reported title "EXECUTIVE DI", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	52 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	52 <sup>nd</sup>
Reportable pay only (column D), adjusted	52 <sup>nd</sup>
All sources (D + E + F), adjusted	44 <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 (Heather Steffek) 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 25 similarly situated organizations (Same NTEE sector (S41) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$95,582 is reasonable (approximately the 52<sup>nd</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.