

# Insulators Local Union #89 - Jatc Accoun

Executive Director / CEO

EIN 208249202

NJ · NTEE B30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Chester Gesemyer, Executive Director / CEO** (\$109,282) against **every comparable organization** that fit the selection criteria — **48** 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

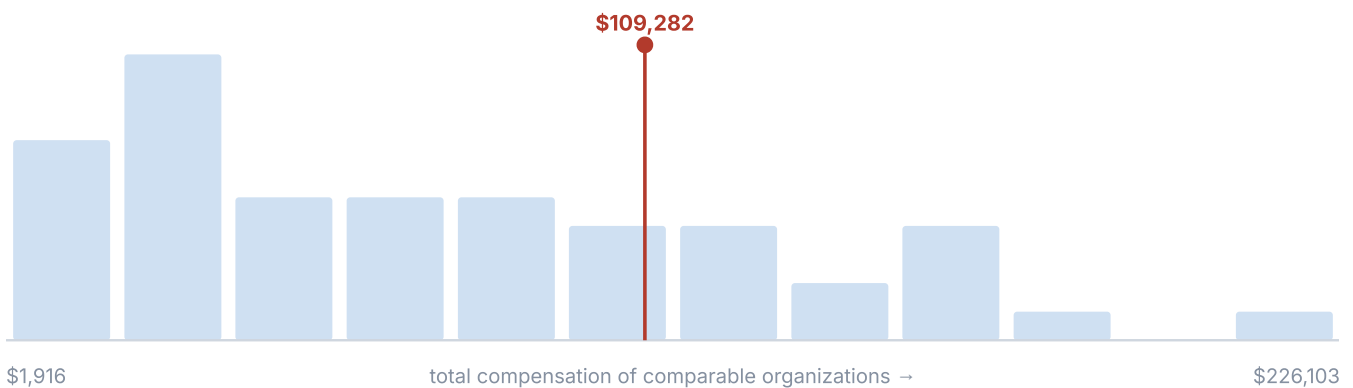
**Benchmarked executive:** Chester Gesemyer — reported title "TRUSTEE", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B30).
- BUDGET** Total revenue between \$193,166 and \$432,462 — 0.67x to 1.50x the subject's \$288,308 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B30), nationwide + budget 0.67–1.5x revenue.

**48** organizations qualified on sector, size, and geography → **48** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,376	\$32,382	\$65,138	\$111,028	\$153,597	<b>\$109,282</b>
----------	----------	----------	-----------	-----------	------------------



## ■ 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 NJ 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="#">Ironworkers Local 6 Training Fund</a>	NY	\$292,083	Administrato	\$12,656	<b>\$12,809</b>	2024
<a href="#">Association Of Accredited Naturopathic</a>	DC	\$283,366	Executive Director - Non-voting	\$122,808	<b>\$120,702</b>	2024
<a href="#">Judge Dinkins Educational Center</a>	TN	\$281,490	President & Ceo	\$130,000	<b>\$153,049</b>	2024
<a href="#">Cherry Hill Huaxia Chinese School</a>	NJ	\$280,262	Principal	\$13,680	<b>\$13,680</b>	2024
<a href="#">American Organ Academy</a>	OH	\$279,822	Chairman/dir	\$185,131	<b>\$226,103</b>	2023
<a href="#">Wellness Council Of Wisconsin Inc</a>	WI	\$279,775	Executive Director	\$101,900	<b>\$119,193</b>	2024
<a href="#">Waterloo Joint Apprenticeship</a>	IA	\$299,592	Training Dir	\$32,255	<b>\$39,556</b>	2024
<a href="#">Iron Workers Local 33 Apprentice</a>	NY	\$272,440	Coordinator	\$88,438	<b>\$89,506</b>	2024
<a href="#">Alliance For Technology Education In</a>	TX	\$271,735	Executive Director	\$72,047	<b>\$83,103</b>	2023
<a href="#">Pullman Tech Workshop</a>	IL	\$268,572	Officer	\$24,333	<b>\$26,793</b>	2024
<a href="#">Ignite Classical School</a>	LA	\$268,464	Head Of School	\$4,251	<b>\$5,243</b>	2024
<a href="#">Vermont Center For Integrative</a>	VT	\$308,334	Executive Director	\$40,810	<b>\$46,006</b>	2024
<a href="#">Colorado Bioscience Institute</a>	CO	\$266,856	President	\$9,942	<b>\$10,677</b>	2024
<a href="#">Ed3 Galaxy</a>	NY	\$266,626	Vice President	\$30,006	<b>\$31,265</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Vehicles For Change San Diego Inc</a>	CA	\$310,145	Executive Director	\$86,539	<b>\$86,167</b>	2023
<a href="#">Rebound A Building Trades Organization</a>	WA	\$259,519	Executive Dir.	\$154,773	<b>\$159,785</b>	2023
<a href="#">Heart Missionary Training Institute</a>	FL	\$317,972	Executive Di	\$42,000	<b>\$45,497</b>	2023
<a href="#">Limitless Vistas Inc</a>	LA	\$319,409	Business Manager	\$29,100	<b>\$35,889</b>	2024
<a href="#">Cocal Gracias</a>	AZ	\$253,446	President And Director	\$46,548	<b>\$50,139</b>	2024
<a href="#">New Horizons Foundation - A Sheet</a>	VA	\$250,660	Director	\$97,707	<b>\$105,663</b>	2024
<a href="#">Puget Sound Boilermakers App &amp; Trn Trust</a>	WA	\$245,030	Trust Coordinator	\$137,813	<b>\$142,276</b>	2023
<a href="#">Hastings Foundation For</a>	MS	\$240,000	President	\$62,000	<b>\$79,624</b>	2023
<a href="#">Tfg Heartwood Inc</a>	NH	\$337,875	Director	\$1,800	<b>\$1,916</b>	2023
<a href="#">The Daruby School</a>	MO	\$235,114	Executive Director	\$21,000	<b>\$24,912</b>	2024
<a href="#">Simply Circus Corp</a>	MA	\$231,254	General Manager	\$60,275	<b>\$60,665</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 **48** organizations. Compensation range \$1,916–\$226,103; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$288,308); for reference, expenses \$201,680 and assets \$169,060.

ROLE MATCH Chester Gesemyer, reported title "TRUSTEE", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 4 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	75 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	79 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	96 <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 (Chester Gesemyer) 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 48 similarly situated organizations (Same NTEE sector (B30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$109,282 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].

---

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.