

Colonial Memorial Park Association

Executive Director / CEO

EIN 210429255
 NJ · NTEE Y50
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Gioan Ha, Executive Director / CEO** (\$18,539) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

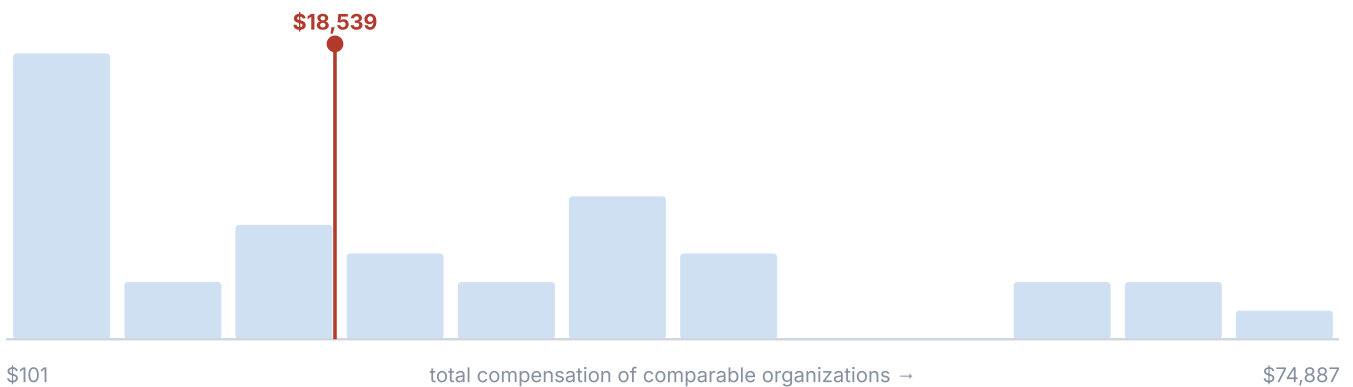
Benchmarked executive: Gioan Ha — reported title "Trustee", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y50).
BUDGET	Total revenue between \$177,688 and \$397,810 — 0.67x to 1.50x the subject's \$265,207 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,014	\$3,545	\$21,730	\$36,822	\$59,690	\$18,539
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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 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
Fernwood Cemetery Association	NJ	\$263,381	President/superintendent	\$15,600	\$15,600	2024
Warwick Cemetery Association	NY	\$267,290	Sec-treas	\$28,000	\$28,338	2024
Foxfield Preserve Inc	OH	\$256,991	Executive Director	\$16,691	\$19,800	2024
Blooming Grove Rural Cemetery Assoc	NY	\$274,017	Superintendent	\$1,800	\$1,875	2023
Rural Cemetery Assoc Of Hornellsville N Y	NY	\$255,410	President	\$100	\$101	2024
Woodlawn Cemetery Association	NY	\$276,310	Secretary / Trustee	\$13,200	\$13,359	2024
Venice Cemetery Assn	OH	\$247,636	Bookkeeper	\$29,900	\$35,470	2024
Trice Hill Cemetery Assoc	OK	\$234,249	Chairman	\$1,400	\$1,727	2024
Santa Gertrudis Memorial Cemetery Inc	TX	\$231,507	Board Memberkey Empl	\$33,922	\$38,005	2024
Greensprings Natural Cemetary Association	NY	\$230,716	Cemetery Executive Director	\$32,010	\$32,397	2024
The Putnam County Society For The Prevention Of Cruelty To Animals Inc	NY	\$304,067	President	\$38,400	\$38,864	2024
Hillington Crematory	NY	\$222,706	Board Member	\$22,707	\$23,660	2023
Pennville loof Twin Hills Cemetery	IN	\$219,726	Member	\$13,390	\$15,815	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mount Lawn Cemetery Association Inc	NC	\$218,536	Maintenance	\$48,000	\$57,190	2023
Public Cemetery Of Cullman	AL	\$215,326	President	\$6,000	\$7,474	2023
Steere Family Ri Historical Cemetery #29	RI	\$214,803	President, Treasurer	\$2,745	\$2,948	2024
Chevra Kadisha Of Alliance	NJ	\$213,934	Director	\$24,082	\$24,082	2024
Brenham Cemetery Association	TX	\$208,612	Treasurer/secretary	\$66,841	\$74,887	2024
Mountain Grove Cemetery-easton Inc	CT	\$323,969	Director	\$250	\$270	2023
Sunnyside Cemetery Association	WI	\$324,596	Trustee/sexton	\$29,837	\$34,001	2025
Jewish Cemetery Association Of Greater	CT	\$204,847	Executive Director	\$24,300	\$25,519	2024
Bellefontaine Cemetery Society	IN	\$204,089	President	\$600	\$709	2024
Herland Forest	WA	\$201,786	President	\$42,213	\$43,580	2023
Care And Maintenance Trust Fund Of Six	SC	\$201,644	Csa President	\$14,229	\$16,626	2024
Rhoads Mount Mariah Trust	IL	\$335,245	Trustee	\$6,600	\$7,482	2023

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.

● Sample, role match & sensitivity

PEER COUNT	34 organizations. Compensation range \$101–\$74,887; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$265,207); for reference, expenses \$306,395 and assets \$4,070,591.
ROLE MATCH	Gioan Ha, 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	47 th
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	44 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 (Gioan Ha) 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 34 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,539 is reasonable (approximately the 47th 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.