

Montville Pba Local #140

Executive Director / CEO

EIN 222489118

NJ · NTEE Y42

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sam Greendyk, Executive Director / CEO** (\$400) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Sam Greendyk — 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 (Y42).

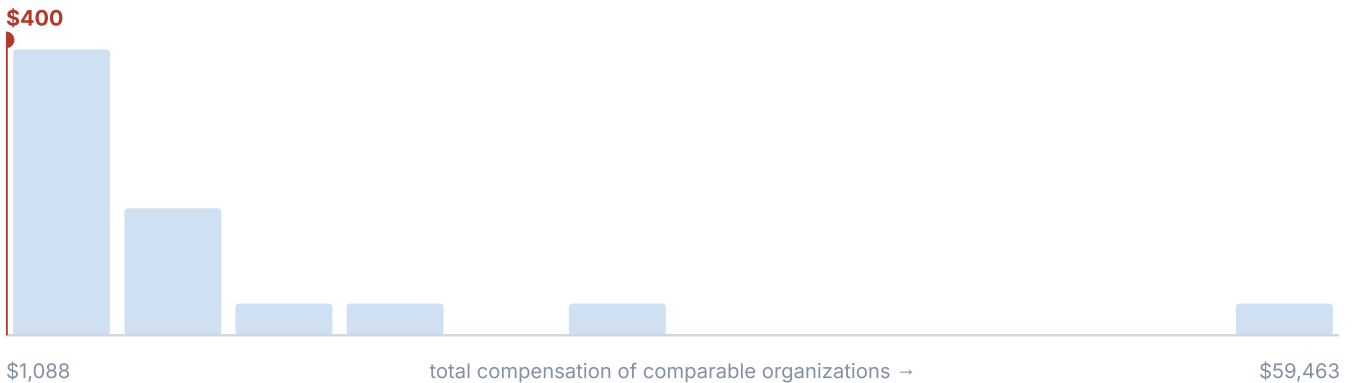
BUDGET Total revenue between \$142,892 and \$319,909 — 0.67x to 1.50x the subject's \$213,273 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Y42), nationwide + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography

→ **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,143

\$2,000

\$4,166

\$10,744

\$22,727

\$400



■ 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
Hawkeye Equine Aid Program	IA	\$222,690	Administrative Assistant	\$5,590	\$7,058	2023
Order Of Owls Nest 4008	OH	\$225,094	Prestreasure	\$48,688	\$59,463	2023
Ancient Accepted Scottish Rite Of	RI	\$228,163	Secretary	\$27,711	\$29,761	2024
Free And Accepted Masons Of Georgia	GA	\$192,012	Secretary	\$1,010	\$1,171	2023
Mahwah Pba Local #143 Inc	NJ	\$189,105	President	\$1,100	\$1,100	2024
New Jersey State Policemens 36	NJ	\$237,886	President	\$2,750	\$2,831	2023
Policemen's Benevolent Association	NJ	\$246,073	President	\$2,000	\$2,000	2024
The Dalles Lodge No 2075 Loyal Order Of Moose	OR	\$249,125	Administrator	\$17,800	\$18,037	2025
Woodbridge Pba Local #38 Inc	NJ	\$251,255	President	\$7,000	\$7,207	2023
Nj State Parole Officers Pba Local #326	NJ	\$260,065	President	\$2,800	\$2,800	2024
Long Branch Policemen's Benevolent	NJ	\$162,945	President	\$1,400	\$1,441	2023
Free And Accepted Masons Of Ca Maya 793	CA	\$156,398	Secretary	\$10,790	\$10,744	2023
Milton-freewater Oregon Lodge 2146 Benevolent Protective Order Of Elks	OR	\$148,972	Secretary	\$13,500	\$13,680	2025
Fraternal Order Of Eagles	AK	\$144,953	Secretary	\$3,450	\$3,599	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Deborah Grand Chapter	PA	\$287,063	President	\$1,000	\$1,088	2025
Sons Of Italy In America	MA	\$313,481	Trustee	\$6,500	\$6,542	2024
New Jersey Transit Police Pba	NJ	\$319,188	President	\$4,046	\$4,166	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	17 organizations. Compensation range \$1,088–\$59,463; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$213,273); for reference, expenses \$157,891 and assets \$313,352.
ROLE MATCH	Sam Greendyk, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	0 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 (Sam Greendyk) 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 17 similarly situated organizations (Same NTEE sector (Y42), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$400 is reasonable (approximately the 0th 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.