

# Northeastern Lumber Manufacturers

Executive Director / CEO

EIN 222512792  
 ME · NTEE J22Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Jeff Easterling, Executive Director / CEO** (\$6,096) against **every comparable organization** that fit the selection criteria — **14** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Jeff Easterling — 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 (J22Z).

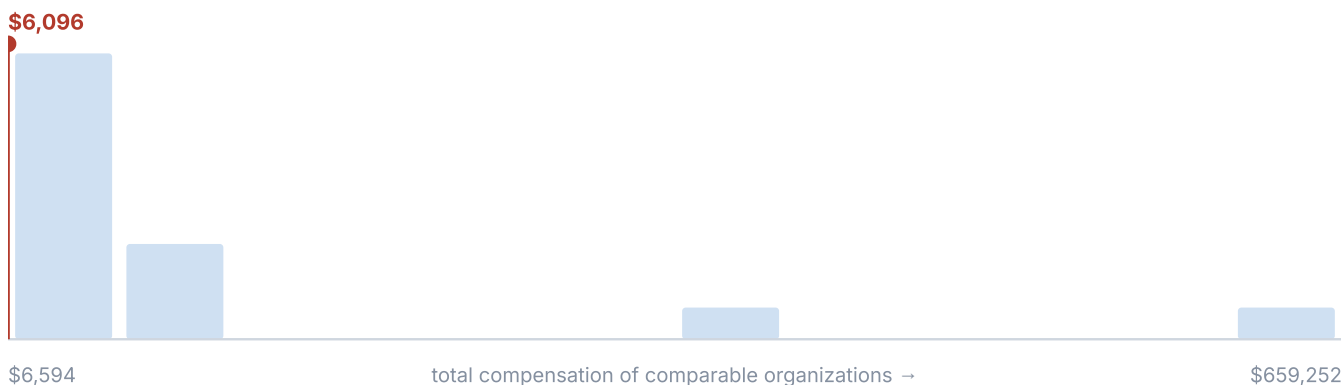
**BUDGET** Total revenue between \$24,661 and \$55,212 — 0.67x to 1.50x the subject's \$36,808 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (J), nationwide + budget 0.67–1.5x revenue.

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

→ **14** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$7,566

\$16,150

\$38,789

\$68,182

\$287,356

\$6,096



## ■ 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 ME 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="#">Center For Economic Justice</a>	TX	\$37,431	Director	\$60,000	<b>\$59,938</b>	2024
<a href="#">Nebraska Bankers Association Foundation</a>	NE	\$36,109	President	\$63,162	<b>\$66,095</b>	2025
<a href="#">Src Industries Inc Foundation</a>	MI	\$38,589	Ceo	\$7,280	<b>\$7,504</b>	2024
<a href="#">Hmong National Development</a>	MN	\$42,267	President &	\$25,680	<b>\$26,090</b>	2023
<a href="#">Goodwill Solutions Inc</a>	IA	\$30,917	Ceo	\$348,058	<b>\$380,590</b>	2024
<a href="#">Teachers Association Of Pleasantville</a>	NY	\$43,243	President	\$7,500	<b>\$6,594</b>	2025
<a href="#">Life And Work Connections Inc</a>	MO	\$28,626	Executive Director	\$18,646	<b>\$19,723</b>	2024
<a href="#">Milwaukee Area Workforce Funding</a>	WI	\$28,310	Executive Director	\$66,040	<b>\$68,877</b>	2024
<a href="#">Pandion Healthcare Advocacy Inc</a>	NY	\$45,940	President & Ceo	\$709,582	<b>\$659,252</b>	2023
<a href="#">Michigan Bricklayers And Allied Craftworkers Local</a>	MI	\$47,281	Secretary	\$49,950	<b>\$51,488</b>	2024
<a href="#">The Waterford Project</a>	OH	\$25,783	Executive Director	\$66,000	<b>\$69,810</b>	2024
<a href="#">International Association Of Sheet Metal</a>	IL	\$49,675	Treasurer	\$15,236	<b>\$14,959</b>	2024
<a href="#">Health Employees Alliance Rights &amp; Trades Local 707 Inc</a>	NJ	\$49,854	President	\$8,400	<b>\$7,711</b>	2023
<a href="#">Worknet Inc</a>	HI	\$53,711	President/director	\$27,800	<b>\$24,856</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

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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 ME 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

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PEER COUNT	<b>14</b> organizations — <b>below 15; treat the percentiles as indicative, not precise.</b> Compensation range \$6,594–\$659,252; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$36,808); for reference, expenses \$135,607 and assets \$547,688. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Jeff Easterling, reported title " <i>EXECUTIVE DIRECTOR</i> "; benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</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

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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 (Jeff Easterling) 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 14 similarly situated organizations (Same NTEE major group (J), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,096 is reasonable (approximately the 0<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 9, 2026.