

Sheet Metal Contractors Association

Executive Director / CEO

EIN 223838885

PA · NTEE S40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lori Eshenaur, Executive Director / CEO** (\$97,500) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

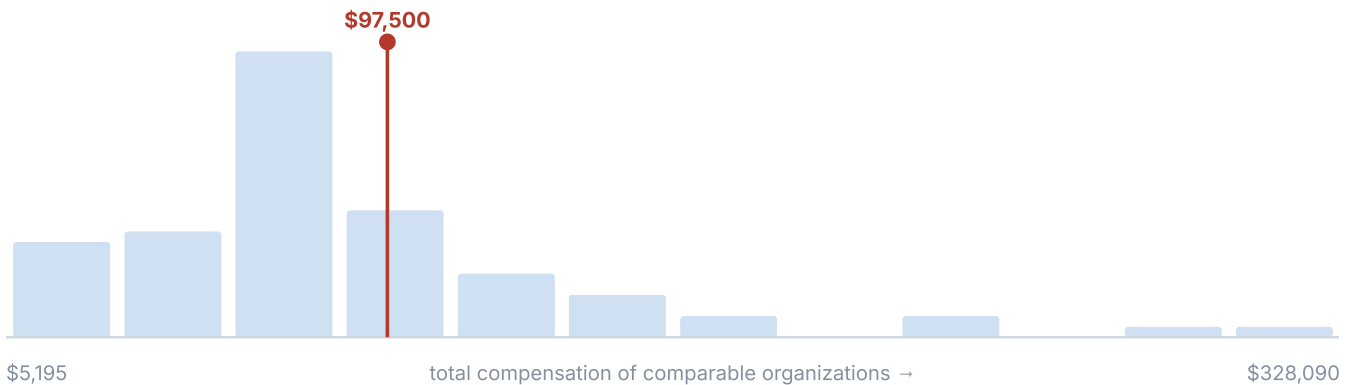
Benchmarked executive: Lori Eshenaur — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S40).
BUDGET	Total revenue between \$171,375 and \$383,677 — 0.67x to 1.50x the subject's \$255,785 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S40), nationwide + budget 0.67–1.5x revenue.

74 organizations qualified on sector, size, and geography → **74** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$31,431	\$56,380	\$76,149	\$107,162	\$161,416	\$97,500
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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 PA 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
Cybersecurity Association Inc	MD	\$256,137	Executive Dir.	\$85,648	\$82,667	2023
Carolina Loggers Association Inc	NC	\$257,542	Executive Director	\$79,788	\$82,671	2024
Florida Society For Health Care Risk Mgmt & Patient Safety	FL	\$257,972	Executive Director	\$84,000	\$77,091	2025
Asphalt Pavement Association Of New	NM	\$258,966	Executive Di	\$149,200	\$160,918	2024
National Tribal Gaming Commissioners	WI	\$252,445	Executive Director	\$60,000	\$64,691	2023
Massachusetts Brewers Guild Inc	MA	\$251,223	Clerk/executive Director	\$133,656	\$120,439	2024
Asociacion De Emprendedores	CA	\$249,560	President	\$81,977	\$73,080	2023
Jefferson County Tourism Commission	MO	\$245,774	Key Employee	\$61,250	\$65,053	2024
Virginia Heartland Regional Economic Development Alliance	VA	\$245,437	Executive Director	\$24,757	\$23,353	2025
Oklahoma Citys Adventure District	OK	\$266,306	Director	\$65,385	\$70,337	2025
Maine Asphalt Pavement Association	ME	\$244,900	Executive Director	\$39,500	\$39,663	2024
National Truck And Heavy Equipment	CA	\$267,893	Director	\$6,000	\$5,195	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Etma	AZ	\$270,266	Managing/director	\$109,800	\$109,018	2023
Personalized Arthroplasty Society Inc	GA	\$273,201	Executive Director	\$45,900	\$46,280	2024
Ypo Wild West Regional Chapter Inc	TX	\$237,394	Chapter Manager	\$82,875	\$85,586	2023
National Utilities Diversity Council Inc	CA	\$237,185	Executive Director	\$75,000	\$64,942	2024
Association Of Chartered Accountants In The United StatesLtd	NY	\$274,471	Chief Executive	\$110,000	\$102,619	2023
Pittsburgh Region Clean Citiesinc	PA	\$235,011	Executive Di	\$53,014	\$53,014	2024
Central Virginia Business Coalition	VA	\$277,072	Secretary/executive Director	\$83,046	\$80,407	2024
Nc Captive Insurance Association	NC	\$277,996	President &	\$119,969	\$127,976	2023
Economic Club Of Kansas City	KS	\$229,708	President And Executive Director	\$57,500	\$62,292	2024
Massachusetts Facilities Admin Association Inc	MA	\$229,578	Treasurer	\$11,875	\$10,701	2024
Naturally San Diego Inc	CA	\$282,385	Executive Director	\$107,980	\$93,500	2024
Cuero Chamber Of Commerce & Agriculture	TX	\$228,896	Executive Director	\$49,323	\$49,475	2024
Startup Runway Foundation	GA	\$282,700	Executive Director	\$30,129	\$31,276	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	74 organizations. Compensation range \$5,195–\$328,090; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$255,785); for reference, expenses \$292,888 and assets \$1,778,674.
ROLE MATCH	Lori Eshenaur, 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	5 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	68 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	62 nd

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 (Lori Eshenaur) 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 74 similarly situated organizations (Same NTEE sector (S40), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$97,500 is reasonable (approximately the 68th 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.