

Hanover Area Volunteer Fire And

Executive Director / CEO

EIN 236266805

PA · NTEE M99

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Paul Zartman, Executive Director / CEO** (\$2,267) against **every comparable organization** that fit the selection criteria — **112** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

Benchmarked executive: Paul Zartman — reported title “TREASURER”, 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 (M99).

BUDGET Total revenue between \$66,131 and \$148,054 — 0.67x to 1.50x the subject's \$98,703 (the band tightens as size grows).

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

112 organizations qualified on sector, size, and geography → **112** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$364	\$617	\$2,539	\$19,088	\$65,966	\$2,267
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 46TH
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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
Terryville Fire Department Inc	NY	\$98,159	Treasurer	\$3,000	\$2,799	2023
High Country Fire-rescue	AZ	\$97,954	Fire Chief	\$19,105	\$18,969	2023
Strafford Firemen's Association And	VT	\$97,820	Fire Chief,	\$2,500	\$2,598	2023
Gun Violence Intervention	PA	\$100,000	Project Dire	\$143,857	\$143,857	2024
Paynesville Fire Department Relief	MN	\$96,167	Treasurer	\$2,400	\$2,448	2023
Aft Disaster Relief Fund	DC	\$102,524	President	\$117,597	\$103,481	2024
Good Will Fire Company Of Bridgeport Pa	PA	\$94,439	President	\$4,470	\$4,470	2024
Goose Rocks Beach Fire Company	ME	\$103,096	President	\$500	\$502	2024
Wantage Township First Aid Squad	NJ	\$94,228	President	\$1,500	\$1,382	2023
Tiltonville Volunteer Fire Department	OH	\$103,257	Fire Chief, Vice President	\$3,604	\$3,940	2023
Marble Rock Community Fire Company Inc	IA	\$103,331	President	\$10	\$11	2024
Property Owners League Fire Company	NJ	\$103,482	Secretary	\$225	\$201	2024
Lumberton Fire Company No 1	NJ	\$103,763	President	\$2,775	\$2,558	2023
Georgia Association Of Realtors	GA	\$93,549	Ceo	\$26,163	\$27,159	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ellendale Fire Department Relief	MN	\$92,855	President	\$599	\$594	2024
Farmingville Fire Dept Benevolent Association	NY	\$104,658	Treasurer	\$5,000	\$4,531	2024
Nj State Firemens Association Voorhees Twp	NJ	\$104,990	President	\$2,916	\$2,688	2023
Mooney Aircraft Pilots Association Safety Foundation Inc	MA	\$92,371	President	\$1,700	\$1,532	2024
Lakeland Volunteer Fire Department	MN	\$91,816	Training Office	\$213	\$217	2023
Oklahoma Civilian Defense Fire Company	PA	\$106,063	Treasurer	\$600	\$618	2023
Lignite Volunteer Fire Dept	ND	\$91,226	Secretary/treasurer	\$5,000	\$5,502	2024
Two Harbors Volunteer Firemen's	MN	\$106,327	Secretary	\$600	\$595	2024
Wilmot Volunteer Fire Company	NH	\$106,384	Chief	\$500	\$463	2024
Reinbeck Farmers Fire Association	IA	\$106,621	President/none	\$50	\$55	2024
Dale Borough Fire Company	PA	\$90,459	President	\$18,888	\$19,446	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	112 organizations. Compensation range \$11–\$541,642; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$98,703); for reference, expenses \$67,090 and assets \$2,111,128.
ROLE MATCH	Paul Zartman, reported title "TREASURER", 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	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	46 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	46 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 (Paul Zartman) 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 10, 2026, comparing compensation against 112 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,267 is reasonable (approximately the 46th 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 10, 2026.