

Pennsylvania State Assn Of County

Executive Director / CEO

EIN 236443006

PA · NTEE S41

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Harry Reffner, Executive Director / CEO** (\$20,125) against **every comparable organization** that fit the selection criteria — **390** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

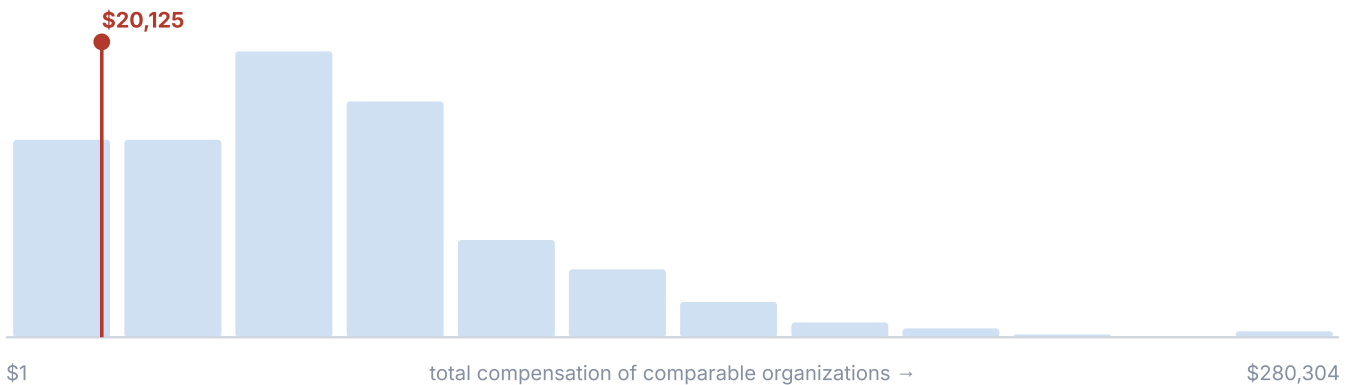
Benchmarked executive: Harry Reffner — reported title "SECRETARY/TR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

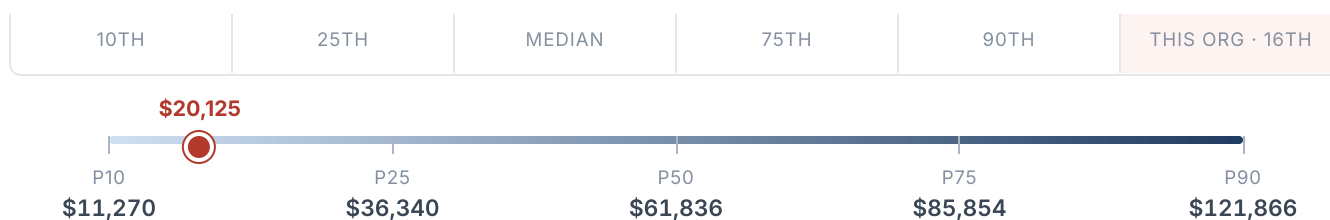
SECTOR	Organizations sharing the subject's NTEE classification (S41).
BUDGET	Total revenue between \$133,552 and \$298,998 — 0.67x to 1.50x the subject's \$199,332 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

390 organizations qualified on sector, size, and geography → **390** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,270	\$36,340	\$61,836	\$85,854	\$121,866	\$20,125
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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
Central New York Defense Alliance Ltd	NY	\$199,533	Secretary And Exec. Director Emeritus	\$11,325	\$10,262	2024
The Village At Sherman Oaks Inc	CA	\$198,810	Executive Director	\$12,000	\$10,697	2023
Tennessee Infrastructure Alliance	TN	\$200,000	Executive Director	\$90,000	\$94,865	2024
Digital Energy Council	DC	\$200,000	Board Member,exec Dir,president	\$25,000	\$22,649	2023
Swedish Medical Center Medical	CO	\$198,392	President	\$17,500	\$16,827	2024
Association Of Health Care	MO	\$200,730	Executive Director	\$5,416	\$5,922	2023
Chemical Alliance Zone Inc	WV	\$200,945	Executive Director	\$178,250	\$193,534	2024
American Subcontractors Association Of O	OK	\$197,551	Executive Director	\$64,174	\$72,954	2023
Wisconsin Badger Chapter Club Management	WI	\$201,353	Managing Director	\$58,940	\$61,726	2024
Massachusetts Association Of	MA	\$201,599	Executive Di	\$137,500	\$123,902	2024
North Coast Fishermens Cable Committee	CA	\$201,795	President	\$4,319	\$3,740	2024
Independent Electrical Contractors	CO	\$201,942	Executive Director	\$124,001	\$119,232	2024
Association Of Extremity Nerve Surgeons	TX	\$202,068	Director	\$53,722	\$55,480	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Virginia Association Of Independent	VA	\$202,244	Executive Dir.	\$108,934	\$105,472	2024
Trussville Chamber Of Commerce	AL	\$196,388	Interim Director	\$46,789	\$52,185	2023
The Greater Okc Asian Chamber Of Commerce	OK	\$196,154	Executive Director	\$25,927	\$27,891	2025
Excelsior Springs Area Chamber	MO	\$196,002	President	\$47,525	\$50,476	2024
Certified Pest Control Operators Of Geor	GA	\$203,348	Executive Director	\$37,048	\$37,354	2024
Southern Berkshire Chamber Of	MA	\$203,391	Executive Dir.	\$66,000	\$61,229	2023
Bloomington-normal Plumbing & Heating	IL	\$203,522	Executive Direc	\$33,146	\$32,677	2024
American Institute Of Architecture Eastern Oklahom	OK	\$203,816	Executive Director	\$82,409	\$93,683	2023
Pomerado Hospital Medical Staff	CA	\$194,837	Past Chief Of Staff	\$62,000	\$55,271	2023
Alliance For Gray Market & Counterfeit	DC	\$203,863	Executive Director	\$130,494	\$118,221	2023
Fort Davis Chamber Of Commerce	TX	\$194,789	Executive Director	\$13,770	\$14,221	2023
Sheboygan Falls Chamber Main Street	WI	\$194,417	Executive Director	\$53,563	\$56,094	2024

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	390 organizations. Compensation range \$1–\$280,304; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$199,332); for reference, expenses \$190,180 and assets \$301,163.
ROLE MATCH	Harry Reffner, reported title "SECRETARY/TR", 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	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	16 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	15 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 (Harry Reffner) 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 390 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$20,125 is reasonable (approximately the 16th 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.