

# Csm George Brodsky Memorial Post 10127

Executive Director / CEO

EIN 237013119

FL · NTEE Y99

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Marc S Piazza, Executive Director / CEO** (\$14,400) against **every comparable organization** that fit the selection criteria — **187** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48<sup>th</sup>** percentile of comparable organizations within the typical range

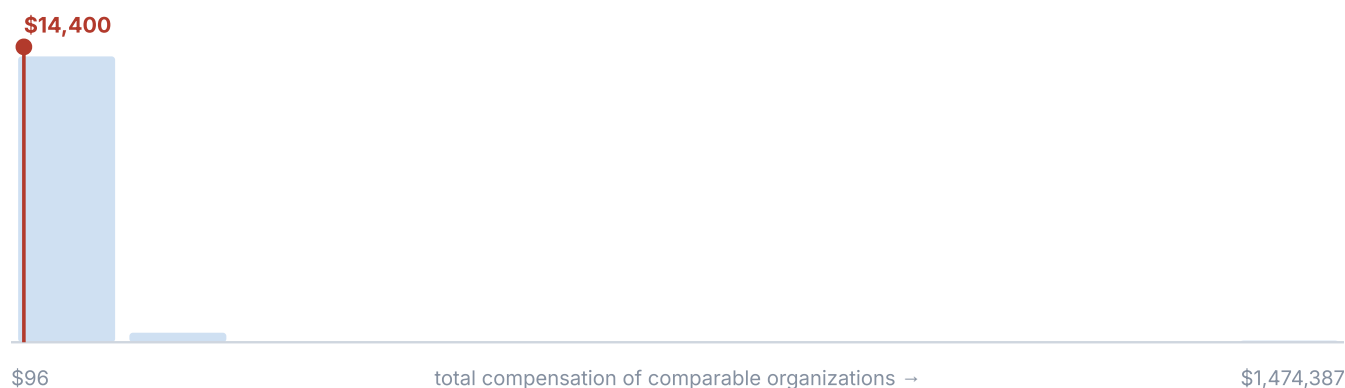
**Benchmarked executive:** Marc S Piazza — reported title “QUARTERMASTER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y99).
BUDGET	Total revenue between \$215,003 and \$481,351 — 0.67x to 1.50x the subject's \$320,901 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**187** organizations qualified on sector, size, and geography → **187** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$1,446	\$4,521	\$16,916	\$42,013	\$89,152	\$14,400
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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 FL 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="#">Benevolent &amp; Protective Order Of Elks</a>	OH	\$321,435	Secretary	\$9,225	<b>\$10,401</b>	2024
<a href="#">Kentucky Health Cooperative Inc</a>	VA	\$319,984	Senior Accountant	\$132,055	<b>\$135,727</b>	2024
<a href="#">New Jersey Transit Police Pba</a>	NJ	\$319,188	President	\$4,046	<b>\$3,959</b>	2023
<a href="#">Mountain Grove Cemetery-easton Inc</a>	CT	\$323,969	Director	\$250	<b>\$257</b>	2023
<a href="#">International Foundation For</a>	IL	\$317,314	Managing Dir	\$133,900	<b>\$140,128</b>	2024
<a href="#">Sunnyside Cemetery Association</a>	WI	\$324,596	Trustee/sexton	\$29,837	<b>\$32,315</b>	2025
<a href="#">Rosemount Fire Relief Association</a>	MN	\$324,775	President	\$800	<b>\$841</b>	2024
<a href="#">Baptist Community Affordable</a>	TX	\$325,241	Hpcmf President	\$82,877	<b>\$88,249</b>	2024
<a href="#">Bpoe Elks Point Pleasant Lodge 1698</a>	NJ	\$316,534	Secretary	\$7,548	<b>\$6,988</b>	2025
<a href="#">Masonic Charity Foundation</a>	NM	\$316,334	Secretary	\$9,062	<b>\$10,375</b>	2024
<a href="#">Oregon State Association Of County</a>	OR	\$316,145	Secretary/tr	\$1,500	<b>\$1,483</b>	2024
<a href="#">Ichabod Crane Teachers Association</a>	NY	\$325,866	Membership/benefits Coordinator	\$1,584	<b>\$1,569</b>	2023
<a href="#">Rose Memorial Park Cemetery</a>	LA	\$314,151	General Manager	\$17,107	<b>\$20,644</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Durham Firefighters Supplemental Retirement System</a>	NC	\$313,714	Treasurer	\$4,548	<b>\$4,874</b>	2025
<a href="#">Sons Of Italy In America</a>	MA	\$313,481	Trustee	\$6,500	<b>\$6,218</b>	2024
<a href="#">Utah Chiefs Of Police Association</a>	UT	\$313,293	Executive Director	\$34,532	<b>\$36,652</b>	2025
<a href="#">Tri-county Farmers Mutual Ins</a>	MT	\$332,208	President	\$1,600	<b>\$1,836</b>	2024
<a href="#">Police Officers Association Of</a>	MI	\$333,252	President	\$45,930	<b>\$50,464</b>	2024
<a href="#">Benevolent &amp; Protective Order Of Elks</a>	CA	\$334,385	Secretary	\$750	<b>\$689</b>	2024
<a href="#">Fraternal Order Of Eagles Rapid City 3555</a>	SD	\$334,836	Manager	\$69,640	<b>\$81,813</b>	2024
<a href="#">Upstate Union Health And Welfare Fund</a>	NY	\$335,133	Chairman	\$66,708	<b>\$64,166</b>	2024
<a href="#">Rhoads Mount Mariah Trust</a>	IL	\$335,245	Trustee	\$6,600	<b>\$7,111</b>	2023
<a href="#">Putnam Lodge Of Elks #574</a>	CT	\$336,541	Secretary	\$4,000	<b>\$3,889</b>	2025
<a href="#">Nreca Post-employment Health Reimbursement</a>	VA	\$304,180	Cfo	\$90,364	<b>\$95,620</b>	2023
<a href="#">Gloucester Lodge No 886 Loyal Order Of The Moose</a>	VA	\$337,711	Administrator	\$19,615	<b>\$20,160</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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

PEER COUNT	187 organizations. Compensation range \$96–\$1,474,387; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$320,901); for reference, expenses \$249,962 and assets \$345,418.
ROLE MATCH	Marc S Piazza, reported title "QUARTERMASTER", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	31 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	48 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	48 <sup>th</sup>
Reportable pay only (column D), adjusted	61 <sup>st</sup>
All sources (D + E + F), adjusted	47 <sup>th</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

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 (Marc S Piazza) 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 187 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$14,400 is reasonable (approximately the 48<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.