

# New Jersey State Firemens Association

Executive Director / CEO

EIN 237081547  
 NJ · NTEE M60  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Michael Eck, Executive Director / CEO** (\$1,000) against **every comparable organization** that fit the selection criteria — **83** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Michael Eck — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M60).
BUDGET	Total revenue between \$52,610 and \$117,784 — 0.67x to 1.50x the subject's \$78,523 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

**83** organizations qualified on sector, size, and geography → **83** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$250	\$600	\$2,125	\$9,886	\$74,072	\$1,000
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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 NJ 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="#">Wv Voluntary Organizations Active</a>	WV	\$78,599	Executive Di	\$72,881	<b>\$85,847</b>	2024
<a href="#">Sidney Fire Department Inc</a>	NY	\$78,010	Treasurer	\$950	<b>\$961</b>	2023
<a href="#">Somers Volunteer Fire Departmen Inc</a>	NY	\$79,825	President	\$1,000	<b>\$983</b>	2024
<a href="#">National Coalition For Safer Roads</a>	TX	\$80,013	President	\$60,000	<b>\$65,294</b>	2024
<a href="#">Illinois Realtors Relief Foundation</a>	IL	\$80,193	President	\$549,419	<b>\$587,615</b>	2024
<a href="#">Good Will Fire Department Inc</a>	NY	\$80,576	Secretary	\$1,500	<b>\$1,475</b>	2024
<a href="#">Mine Hill First Aid Squad Inc</a>	NJ	\$76,161	President	\$9,900	<b>\$9,368</b>	2025
<a href="#">Maynard Fire Relief Association</a>	MN	\$74,904	Vice Preside	\$4,000	<b>\$4,300</b>	2024
<a href="#">Trafford Fire Company 1</a>	PA	\$84,553	President/ch	\$595	<b>\$665</b>	2023
<a href="#">Phoenix Fire Engine Company No 2</a>	PA	\$72,444	Recording Se	\$500	<b>\$558</b>	2023
<a href="#">The Vanlue Fire Department Inc</a>	OH	\$72,436	Chief	\$1,500	<b>\$1,728</b>	2024
<a href="#">Monterey Firefighters Community</a>	CA	\$84,620	Ceo	\$3,000	<b>\$2,818</b>	2024
<a href="#">Peel Fire Protection District</a>	AR	\$70,765	Fire Chief	\$1,200	<b>\$1,468</b>	2024
<a href="#">Kendall Fire Department Inc</a>	NY	\$87,748	Treasurer	\$1,000	<b>\$983</b>	2024
<a href="#">Makinen Volunteer Fire Department</a>	MN	\$68,682	Chief	\$1,100	<b>\$1,182</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Malibu Foundation</a>	CA	\$68,574	Executive Dir.	\$134,000	<b>\$125,879</b>	2024
<a href="#">River Vale Volunteer Fire Dept Assoc Inc</a>	NJ	\$89,488	Treasurer	\$4,400	<b>\$4,274</b>	2024
<a href="#">West Wyoming Vol Hose Co 1</a>	PA	\$89,790	President, Board Member	\$2,100	<b>\$2,279</b>	2024
<a href="#">Duluth Firefighters Mutual Aid Association</a>	MN	\$89,945	Bookkeeper	\$31,262	<b>\$34,598</b>	2023
<a href="#">Ramsey Volunteer Fire Department</a>	NJ	\$90,193	President	\$599	<b>\$582</b>	2024
<a href="#">Stonington Volunteer Fire Company</a>	PA	\$90,200	Fire Chief	\$200	<b>\$223</b>	2023
<a href="#">Us Resiliency Council</a>	CA	\$66,690	Executive Dir.	\$165,000	<b>\$159,578</b>	2023
<a href="#">Hoola la Mauiakama Disaster Long</a>	HI	\$66,687	Executive Di	\$10,654	<b>\$10,377</b>	2024
<a href="#">Dale Borough Fire Company</a>	PA	\$90,459	President	\$18,888	<b>\$21,096</b>	2023
<a href="#">Ghent Firemen's Relief Association</a>	MN	\$66,359	President	\$100	<b>\$107</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ cost of living and 2023 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 NJ 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** 83 organizations. Compensation range \$12–\$587,615; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$78,523); for reference, expenses \$36,432 and assets \$533,725. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

**weigh the expense-based view.**

ROLE MATCH	Michael Eck, reported title "PRESIDENT", 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	17 peers fall outside 1.5x 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	39 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	45 <sup>th</sup>
All sources (D + E + F), adjusted	39 <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 (Michael Eck) 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 83 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue).
3. The authorized body determined that total compensation of \$1,000 is reasonable (approximately the 39<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.