

Asbestos Workers Local No 42 Apprenticeship Training & Education Fund

Executive Director / CEO

EIN 237123737
NJ · NTEE J22Z
FY ending 2023-07-31
June 9, 2026

This analysis benchmarks the total compensation of **Preston Jeff Smith, Executive Director / CEO** (\$7,800) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

Benchmarked executive: Preston Jeff Smith — reported title “UNION TRUSTEE”, 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 (J22Z).

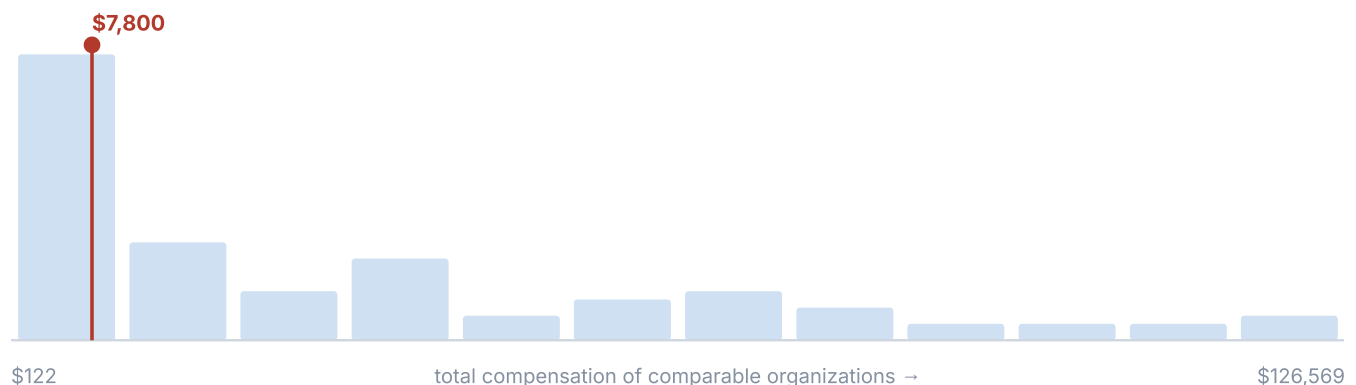
BUDGET Total revenue between \$79,381 and \$177,720 — 0.67x to 1.50x the subject's \$118,480 (the band tightens as size grows).

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

90 organizations qualified on sector, size, and geography

→ **90** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,062 10TH	\$6,403 25TH	\$18,558 MEDIAN	\$55,760 75TH	\$79,732 90TH	\$7,800 THIS ORG · 32ND
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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
Philadelphia Area Jobs With Justice	PA	\$118,137	Treasurer	\$20,809	\$22,575	2024
North Castle Police Benevolent Assoc Inc	NY	\$117,223	President	\$4,800	\$5,462	2021
Utah Association Of Nurse Anesthetists	WY	\$121,399	Executive Dir.	\$6,000	\$6,990	2024
Des Moines Police Bargaining Unit Assn	IA	\$122,040	President	\$5,400	\$6,432	2024
Cr Works Inc	IN	\$122,171	Director	\$28,800	\$34,016	2023
County Plumbers Inc	NY	\$122,200	President	\$93,270	\$91,689	2024
Fair Trade Store-souderton	PA	\$114,647	Store Manage	\$29,400	\$32,838	2023
Center For Advocacy Research &	CT	\$122,357	Secty, Treasurer, Vp, Ed	\$96,000	\$97,922	2024
Institute For Sustainable Diversity	WA	\$114,556	President	\$20,000	\$19,480	2024
Massachusetts Afl-cio Building	MA	\$113,996	President	\$79,037	\$77,266	2024
United Union Of Roofers Local 106 Jatc	IN	\$113,717	Steward/trustee	\$13,667	\$16,142	2023
Compassion Coffee Llc	MN	\$123,631	President	\$17,572	\$18,889	2024
Morgenstern Workshop	IN	\$123,852	Driver	\$33,400	\$38,318	2024
Liberty Link Foundation 360 Non-	FL	\$124,128	President	\$34,000	\$34,748	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northern Kentucky Chamber Of Commerce	KY	\$112,182	Chamber President	\$19,288	\$22,544	2024
1up Coaching	PA	\$125,000	Executive Di	\$115,000	\$124,761	2024
Zee Computer & Information Center Inc	MI	\$125,740	Ceo	\$31,200	\$34,131	2025
Rhode Island Brewers Guild	RI	\$126,673	Executive Director	\$75,160	\$78,404	2024
Edmondson Community Organization Inc	MD	\$127,500	Executive Director	\$66,346	\$67,479	2024
Ohio Workforce Association	OH	\$127,947	Executive Director	\$90,000	\$101,029	2025
United Construction Trade	NY	\$107,799	President	\$40,000	\$40,483	2023
Hudson Valley Community College Faculty Association Inc	NY	\$130,500	President	\$10,000	\$9,830	2024
United Union Of Roofers	MA	\$132,418	President As Of 11/2024	\$125	\$122	2024
Union Electrical Workers Inc	DE	\$134,122	Director	\$104,863	\$115,001	2023
Ability Inc	NM	\$101,702	Executive Director	\$411	\$495	2023

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.

● Sample, role match & sensitivity

PEER COUNT 90 organizations. Compensation range \$122–\$126,569; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$118,480); for reference, expenses \$113,996 and assets \$206,877.

ROLE MATCH Preston Jeff Smith, reported title "*UNION TRUSTEE*", 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 22 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	32 nd
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	73 rd

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 (Preston Jeff Smith) 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 90 similarly situated organizations (Same NTEE major group (J), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,800 is reasonable (approximately the 32nd 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.