

Benevolent And Protective Order Of

Executive Director / CEO

EIN 237130151

NJ · NTEE Y40Z

FY ending 2025-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Beecher, Executive Director / CEO** (\$4,975) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Michael Beecher — 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

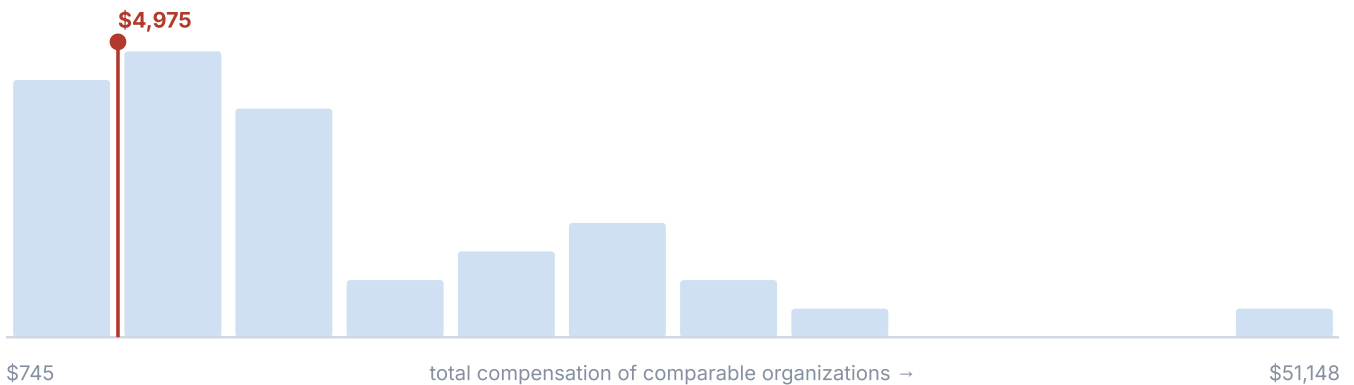
SECTOR Organizations sharing the subject's NTEE classification (Y40Z).

BUDGET Total revenue between \$180,877 and \$404,949 — 0.67x to 1.50x the subject's \$269,966 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Y40), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------------|----------------|-----------------|-----------------|-----------------|----------------|
| \$4,093 | \$5,233 | \$11,220 | \$17,953 | \$25,378 | \$4,975 |
|----------------|----------------|-----------------|-----------------|-----------------|----------------|



■ 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 |
|--|-------|-----------|-----------------|-----------------|-----------------|------|
| Bozrah Lodge No 950 Loyal Order Of Moose | CT | \$270,097 | Administrator | \$30,600 | \$32,134 | 2025 |
| Rhode Island Masonic Youth Foundation | RI | \$269,401 | General Manager | \$22,772 | \$25,104 | 2024 |
| Benevolent & Protective Order Of Elks #2166 | FL | \$267,615 | Secretary | \$7,000 | \$7,365 | 2025 |
| St Joseph Aerie No 49 Fraternal Order Of Eagles | MO | \$273,020 | Secretary | \$3,607 | \$4,279 | 2025 |
| Fraternal Order Of Police - | MD | \$263,341 | Controller | \$22,800 | \$25,230 | 2023 |
| Benevolent & Protective Order Of Elks Lodge 1106 | PA | \$262,556 | Secretary | \$3,800 | \$4,244 | 2025 |
| Benevolent And Protective Order Of | MO | \$281,304 | Secretary | \$5,871 | \$6,965 | 2025 |
| Grand Chapter Of Tennessee Order Of | TN | \$287,028 | Grand Secretary | \$12,000 | \$14,128 | 2025 |
| Bpo Elks Lockport Ny | NY | \$291,426 | Secretary | \$4,443 | \$4,497 | 2025 |
| Nanticoke Aerie No 834 Fraternal Order Of Eagles | PA | \$248,010 | Secretary | \$18,970 | \$21,749 | 2024 |
| Natick Bpoe #1425 | MA | \$247,339 | Clerk | \$6,865 | \$6,909 | 2025 |
| Tuskegee Airmen Inc | AL | \$298,886 | Bookkeeper | \$40,000 | \$51,148 | 2023 |
| Brockport Lodge No 2110 Benevolent | NY | \$238,390 | Secretary | \$5,900 | \$6,129 | 2024 |
| Fraternal Order Of Eagles | NE | \$301,594 | Secretary | \$6,162 | \$7,423 | 2025 |
| Fraternal Order Of Eagles Aerie 67 | UT | \$236,916 | Secretary | \$2,723 | \$3,121 | 2025 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|---------------|-----------------|-----------------|------|
| Independence Fraternal Order Of Police L | MO | \$303,742 | President | \$4,223 | \$5,143 | 2024 |
| Benevolent & Protective Order Of | OR | \$232,947 | Secretary | \$17,234 | \$17,925 | 2025 |
| Fraternal Order Of Eagles Aerie4300 | OH | \$228,881 | President | \$1,200 | \$1,424 | 2025 |
| Cambridge Lodge No 1211 Loyal Order Of Moose | MD | \$225,271 | Administrator | \$17,225 | \$18,037 | 2025 |
| Masonic Charity Foundation | NM | \$316,334 | Secretary | \$9,062 | \$11,206 | 2024 |
| Benevolent & Protective Order Of Elks | OH | \$321,435 | Secretary | \$9,225 | \$11,233 | 2024 |
| Benevolent & Protective Order Of Elks Of The Usa | NY | \$217,775 | Secretary | \$1,500 | \$1,518 | 2025 |
| Scott County Moose Lodge No 2324 | IN | \$216,053 | Administrator | \$10,200 | \$12,048 | 2025 |
| Chico-Ieland Stanford Masonic Temple Association | CA | \$210,124 | Cfo | \$21,308 | \$21,153 | 2024 |
| Fraternal Order Of Eagles | VT | \$205,841 | Secretary Tr | \$11,110 | \$12,856 | 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 2025 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 40 organizations. Compensation range \$745–\$51,148; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$269,966); for reference, expenses \$190,047 and assets \$566,551.

ROLE MATCH Michael Beecher, 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.**

OUTLIERS 1 peer 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 | 23 rd |
| Total compensation (D + F), as reported (no adjustments) | 25 th |
| Reportable pay only (column D), adjusted | 25 th |
| All sources (D + E + F), adjusted | 23 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 (Michael Beecher) 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 40 similarly situated organizations (Same NTEE sector (Y40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,975 is reasonable (approximately the 23rd 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.