

Galion Masonic Temple Company

Executive Director / CEO

EIN 237207206

OH · NTEE S47

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gene Toy Sr, Executive Director / CEO** (\$7,200) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Gene Toy Sr — reported title “MAINTENANCE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

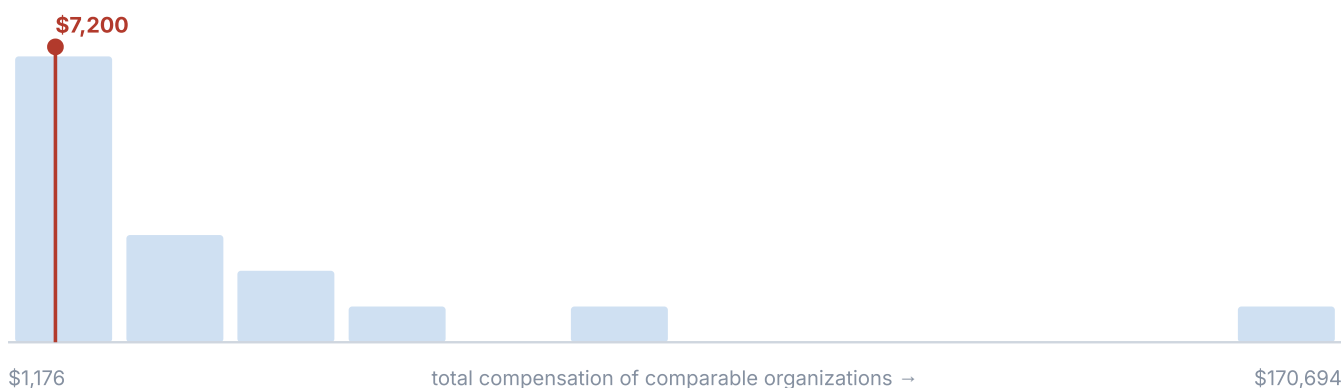
SECTOR Organizations sharing the subject's NTEE classification (S47).

BUDGET Total revenue between \$29,951 and \$67,054 — 0.67x to 1.50x the subject's \$44,703 (the band tightens as size grows).

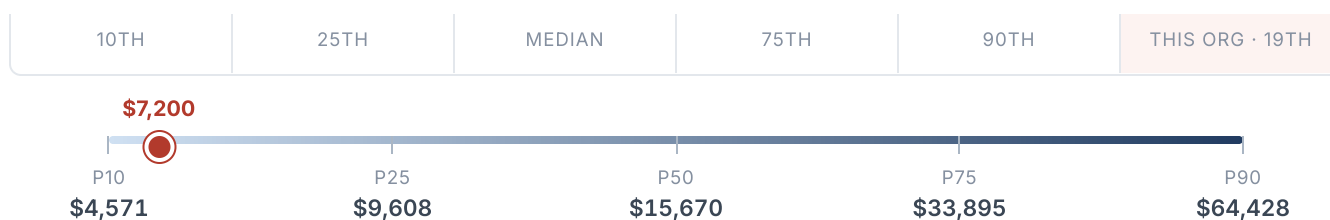
GEOGRAPHY Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,571	\$9,608	\$15,670	\$33,895	\$64,428	\$7,200
----------------	----------------	-----------------	-----------------	-----------------	----------------



■ 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 OH 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
Lazear Domestic Water Co	CO	\$47,722	Secretary-treasurer	\$2,400	\$2,173	2024
Northstar Property Corporation Of Pa	PA	\$47,963	Member	\$7,401	\$6,968	2024
Arbac Properties Inc	LA	\$41,388	President	\$17,281	\$18,496	2023
Delta Sigma Phi Title Holding Company	IN	\$48,287	Executive Director	\$30,845	\$30,711	2024
Local 560 Ibt 303 Molnar Realty	NJ	\$36,059	President	\$85,514	\$74,216	2023
Will County Community Action	IL	\$53,465	Fiscal Agent	\$9,683	\$9,253	2023
Local 108 Realty Corporation	NJ	\$55,175	Trustee	\$24,089	\$20,306	2024
Iatse Local 729 Building Corporation	CA	\$33,345	Bus Rep/secretary-treasurer	\$35,936	\$29,298	2024
Local 96 Ibew Building Corporation	MA	\$31,852	Business Manager	\$51,209	\$43,447	2024
Xuprop Co - Plaza	OH	\$57,830	President (Start 09/22)	\$53,071	\$54,639	2023
Main Development Group	PA	\$30,272	President/ceo	\$11,512	\$11,159	2023
Deer Creek Holdings Inc	OK	\$30,100	President	\$12,000	\$12,844	2023
347 West 41st Street Inc	NY	\$29,960	President	\$11,400	\$9,726	2024
Unlimited Potential Properties Inc	NY	\$59,579	Chief Executive Officer	\$13,438	\$11,803	2023
Aft-oregon Building Trust Inc	OR	\$60,654	President	\$1,341	\$1,176	2024
Cmh Holding Co	MD	\$61,933	Ceo - Retired 2/23	\$187,831	\$170,694	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	16 organizations. Compensation range \$1,176–\$170,694; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$44,703); for reference, expenses \$45,179 and assets \$633,288.
ROLE MATCH	Gene Toy Sr, reported title " <i>MAINTENANCE</i> ", 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	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	19 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	6 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 (Gene Toy Sr) 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 16 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,200 is reasonable (approximately the 19th 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.