

Amherst-pelham Education Association

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Irene Laroche, Executive Director / CEO** (\$2,750) against **every comparable organization** that fit the selection criteria — **177** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

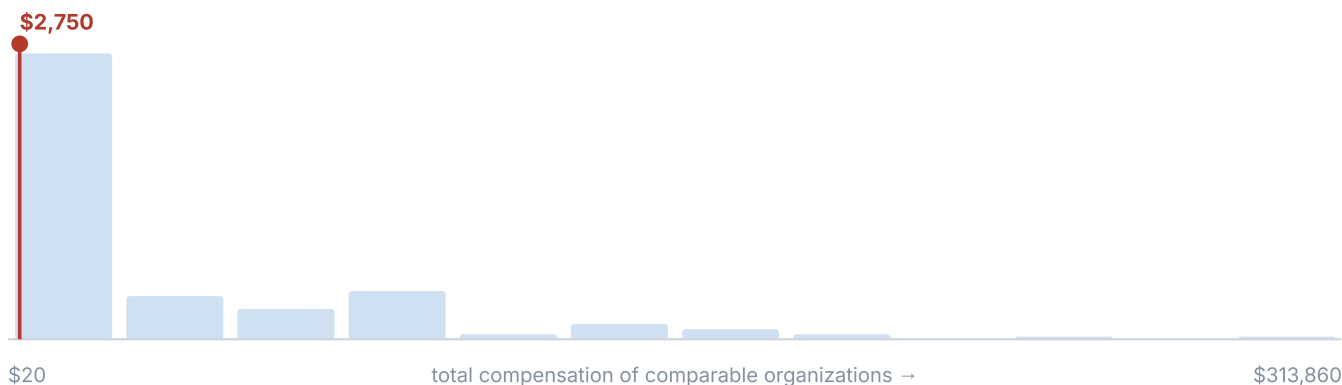
Benchmarked executive: Irene Laroche — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$201,942 and \$452,109 — 0.67x to 1.50x the subject's \$301,406 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

177 organizations qualified on sector, size, and geography → **177** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,452	\$6,398	\$14,562	\$57,285	\$101,448	\$2,750
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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 MA 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
Afge Nbpc 2554	CA	\$301,527	President	\$23,791	\$22,861	2024
Communications Workers Of America Local 3406	LA	\$300,766	President	\$32,587	\$39,931	2024
Int'l Union Of District 55 Allied &	NJ	\$303,159	President	\$85,000	\$82,277	2025
I B E W Local 305 Inc	IN	\$299,080	Director	\$47,975	\$56,300	2024
Carpenters Local Union No 136	OH	\$297,889	President	\$4,002	\$4,717	2024
American Federation Of Teachers	NY	\$305,097	President	\$21,068	\$20,639	2025
Million Dollar Teacher Project	AZ	\$296,679	Founder And Ceo	\$72,025	\$75,096	2025
American Maritime Officers Master Operating	FL	\$307,077	Executive Director	\$6,120	\$6,398	2024
Sharon Teachers Association Incorporated	MA	\$307,810	Pr And R Chair	\$2,500	\$2,574	2023
Utility Workers Union Of America	MO	\$308,125	President	\$14,464	\$17,048	2024
United Automotive Sales And Service	NY	\$308,722	President	\$97,027	\$97,568	2024
Norwin Education Association	PA	\$309,021	Officer Listing	\$22,583	\$25,061	2024
American Board Of Medicolegal Death Inve	MD	\$293,764	Executive Director	\$10,000	\$10,404	2024
Turlock Emergency Medical Services	CA	\$309,825	President	\$25,502	\$24,505	2024
International Assoc Of Sheet Metal Air Rail & Transportation	PA	\$292,291	President	\$3,921	\$4,351	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Salt Lake Valley Law Enforcement	UT	\$312,587	Executive Director	\$6,000	\$6,657	2025
Utah Education Association	UT	\$289,848	Director	\$45,024	\$49,958	2025
Millwrights Local 219	DE	\$313,549	Warden	\$1,045	\$1,139	2024
Smart Lu 555	TN	\$287,424	President	\$654	\$787	2023
Police Assoc Inc - Town Of Greenburgh	NY	\$286,210	President	\$9,500	\$9,836	2023
Orange County Boces Teachers'	NY	\$286,094	President	\$5,000	\$5,177	2023
Fuerza Unida	TX	\$285,708	Head Seamstress	\$17	\$20	2023
Iupat District Council No 21 Labor	PA	\$285,672	Union Co-chair Trustee	\$140,400	\$155,808	2024
Springfield Police Benevolent &	IL	\$285,354	President	\$6,982	\$7,864	2023
Association Of Commuter Rail Employees	CT	\$285,195	President	\$759	\$815	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 177 organizations. Compensation range \$20–\$313,860; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$301,406); for reference, expenses \$315,176 and assets \$129,368.

ROLE MATCH	Irene Laroche, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	11 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	11 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 (Irene Laroche) 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 177 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,750 is reasonable (approximately the 11th 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.