

Ruskin Lodge 813 Loyal Order Of Moose

Executive Director / CEO

EIN 237249873

FL · NTEE Y99

FY ending 2024-04-30

June 15, 2026

This analysis benchmarks the total compensation of **Debi Lanier, Executive Director / CEO** (\$52,000) against **every comparable organization** that fit the selection criteria — **146** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

Benchmarked executive: Debi Lanier — reported title “Administrator”, 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 (Y99).
BUDGET	Total revenue between \$325,855 and \$729,526 — 0.67x to 1.50x the subject's \$486,351 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

146 organizations qualified on sector, size, and geography → **146** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$1,367	\$5,191	\$22,577	\$55,520	\$102,406	\$52,000
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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 FL 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
Fraternal Order Of Eagles (3994 Aerie)	MA	\$487,787	Secretary	\$4,320	\$4,132	2024
Ibew Local Union 697 Sub Fund	IN	\$484,800	Trustee	\$66,084	\$74,183	2024
Battle Grove Cemetery Co Inc	KY	\$500,980	President	\$400	\$457	2024
Traders4acause	NH	\$503,557	Executive Di	\$108,681	\$106,823	2024
Union Club - Two Inc	OH	\$504,243	President	\$18,000	\$20,894	2023
Longmont Cemetery Association	CO	\$467,774	President	\$6,000	\$5,966	2025
Friendship Community Water System	MS	\$507,446	President	\$1,200	\$1,423	2024
Pennsylvania Association Of Retired State Employees	PA	\$510,678	President	\$40,616	\$42,004	2025
Mapleton Irrigation Company	UT	\$510,917	President	\$1,200	\$1,307	2024
Lakeland Post-retirement Medical Trust	MI	\$461,319	Trustee	\$157,127	\$177,739	2023
Arlington Memorial Park Association	IL	\$511,570	Manager	\$51,718	\$52,728	2025
Lacey Lodge - 1907 Loyal Order Of Moose	NJ	\$513,030	Administrator	\$23,400	\$22,240	2024
River Bend Association Inc	IN	\$513,892	Secretary	\$8,617	\$9,959	2023
Morgan-cemetery Inc	NJ	\$453,986	Trustee	\$3,000	\$2,851	2024
Conservation Burial Inc	FL	\$453,605	Ex Director	\$48,239	\$49,664	2023
Plumber & Pipefitters Local 333	MI	\$519,612	Former Chair	\$81,251	\$89,273	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Niagara Falls Memorial Park Association	NY	\$452,837	President	\$70,988	\$68,283	2024
Brixy Inc	NY	\$520,874	Executive Director	\$138,673	\$137,329	2023
Lodge 2039 Loyal Order Of Moose	AZ	\$520,915	Administrator	\$42,139	\$42,028	2025
Eastern Star Charity Foundation Of	CT	\$450,752	President	\$300	\$291	2025
National Infantry Association	GA	\$522,668	President	\$132,500	\$141,817	2024
Russell Utilities Inc	MS	\$449,253	President	\$590	\$682	2025
Muslim Association Of Northwest	WA	\$445,490	Imam	\$47,899	\$45,650	2024
Fraternal Order Of Eagles	MI	\$444,833	President	\$145	\$159	2024
Kappa Epsilon Psi Military Sorority	GA	\$444,682	National Secretary	\$24,180	\$25,880	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 146 organizations. Compensation range \$56–\$416,080; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$486,351); for reference, expenses \$462,275 and assets \$434,513.

ROLE MATCH Debi Lanier, reported title "*Administrator*", 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 27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 10 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	73 rd
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	64 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 (Debi Lanier) 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 15, 2026, comparing compensation against 146 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,000 is reasonable (approximately the 73rd 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 15, 2026.