

Niagara County Electrical Construction

Executive Director / CEO

EIN 237448166
 NY · NTEE J40Z
 FY ending 2024-05-31
 June 10, 2026

This analysis benchmarks the total compensation of **John Scherrer, Executive Director / CEO** (\$61,912) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

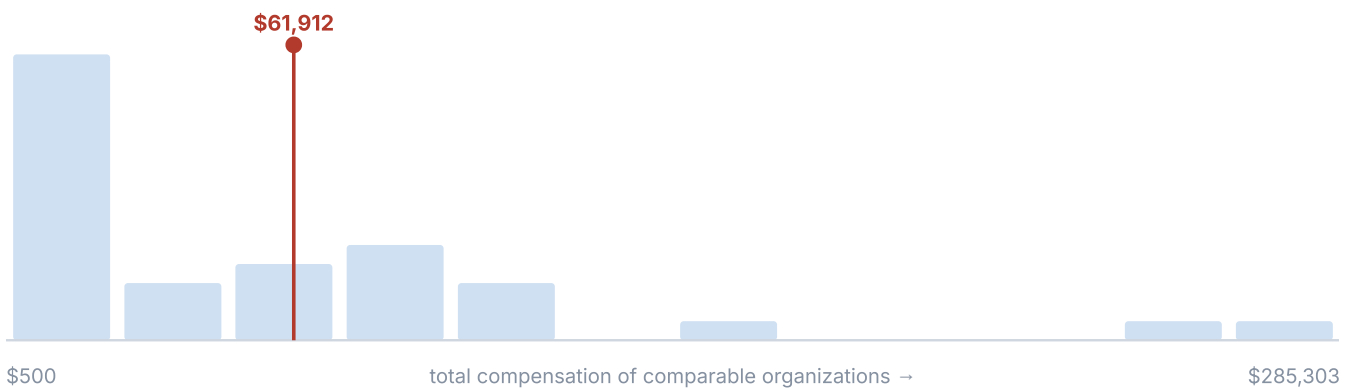
Benchmarked executive: John Scherrer — reported title “SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40Z).
BUDGET	Total revenue between \$319,682 and \$715,707 — 0.67x to 1.50x the subject's \$477,138 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40) + NY + budget 0.67–1.5x revenue.

33 organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,777	\$7,588	\$27,009	\$82,334	\$112,691	\$61,912
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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 NY 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
Federal Contract Guards Of America	NY	\$491,873	President	\$57,750	\$57,750	2024
Ironworkers Local Union No 12 And	NY	\$495,263	Trustee	\$75,954	\$75,954	2024
League Of International Federated	NY	\$500,135	President	\$48,921	\$48,921	2024
Lakeland Federation Of Teachers	NY	\$505,613	President	\$12,362	\$12,362	2024
American Federation Of Teachers	NY	\$444,984	Co-president	\$5,590	\$5,590	2024
United Workers Of America	NY	\$519,211	Pres	\$285,303	\$285,303	2024
Valhalla Teachers Assn Benefit Fund	NY	\$526,310	Administrator	\$7,588	\$7,588	2024
National Lacrosse League Players	NY	\$533,194	Vice President/executive Director	\$79,972	\$82,334	2023
Amalgamated Union Local 1 Noitu	NY	\$414,611	President	\$151,711	\$156,192	2023
American Federation Of Government Employees Afl Cio Local 3369	NY	\$414,026	3rd Vice President	\$1,350	\$1,390	2023
Smithtown Schools Employees Association	NY	\$555,193	Co-president	\$5,300	\$5,163	2025
Smithtown Teachers Assoc	NY	\$380,190	Treasurer	\$1,706	\$1,706	2024
United Professional And Service	NY	\$578,748	Trustee	\$2,000	\$2,059	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rochester Joint Board Realty Corp	NY	\$582,286	Manager	\$7,532	\$7,754	2023
Boces Teachers Association Benefit	NY	\$584,110	President	\$1,000	\$1,030	2023
I U O E Local 14-14b Labor Management	NY	\$588,652	Union Trustee	\$94,026	\$94,026	2024
Action Research Collaborative Inc	NY	\$365,415	Treasurer	\$9,500	\$9,781	2023
Directors Guild Of America Commercials Contract Ad	NY	\$590,930	Executive Director	\$106,040	\$106,040	2024
United Plant & Production Workers	NY	\$361,646	President	\$242,494	\$242,494	2024
Nys Public Employees Conference Inc	NY	\$358,497	Chairman	\$24,000	\$24,709	2023
The Rochester Association	NY	\$358,063	President	\$8,802	\$8,575	2025
Brewster Teachers Association	NY	\$347,711	President	\$12,300	\$11,983	2025
Jewish Labor Committee	NY	\$344,292	Executive Director	\$75,000	\$77,215	2023
American Postal Workers Union 2577	NY	\$337,706	President	\$56,967	\$56,967	2024
Suffolk County Probation Officers Association Inc	NY	\$329,489	President	\$6,600	\$6,600	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	33 organizations. Compensation range \$500–\$285,303; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$477,138); for reference, expenses \$416,814 and assets \$1,004,896.
ROLE MATCH	John Scherrer, reported title " <i>SECRETARY</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	7 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	64 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	82 nd

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 (John Scherrer) 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 10, 2026, comparing compensation against 33 similarly situated organizations (Same NTEE sector (J40) + NY + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$61,912 is reasonable (approximately the 64th 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 10, 2026.