

Washington Lodge 17 Fop

Executive Director / CEO

EIN 237586139
 PA · NTEE Y40
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Timothy Wagner, Executive Director / CEO** (\$595) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Timothy Wagner — 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 (Y40).
BUDGET	Total revenue between \$47,116 and \$105,484 — 0.67x to 1.50x the subject's \$70,323 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

76 organizations qualified on sector, size, and geography → **76** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$543	\$1,734	\$5,518	\$14,975	\$45,496	\$595
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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 PA 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
Jewish Cemetery Association Of Greater Waterbury Inc	CT	\$70,081	Executive Director	\$11,000	\$10,342	2023
St John's Cemetery At Springfield	DE	\$69,714	Treasurer	\$1,200	\$1,145	2024
Hayes Lemmerz Non-union Retiree	IL	\$69,654	Chairperson	\$4,000	\$3,830	2024
The Cemetery Corporation	SC	\$69,578	Secretary	\$20,642	\$21,594	2023
Rising Sun Cemetery Association	IN	\$69,157	Superintendent	\$37,440	\$38,456	2024
St Augusta Firefighters Relief	MN	\$71,550	President	\$100	\$96	2024
Hopewell Cemetery	AL	\$69,049	Secretary	\$29,414	\$31,865	2023
Law Enforcement Alliance Of	CT	\$68,743	President	\$2,500	\$2,283	2024
Orchard Grove Cemetery Association	ME	\$68,664	Member At Large	\$3,775	\$3,682	2024
Swedish Cemetery Inc	CT	\$72,764	Caretaker	\$1,225	\$1,119	2024
Lower Valley Union Cemetery Association	NJ	\$67,685	Superintendent	\$10,587	\$8,969	2025
Benevolent & Protective Order Of Elks Lodge 1318	SC	\$67,575	Riverpark Assistant	\$15,000	\$14,849	2025
B C And T Local 334 Retiree Health Plan	ME	\$73,205	Trustee	\$12,000	\$11,402	2025
Grand Order Of The Eastern Star Of Virginia Pha	VA	\$67,327	Grand Secretary	\$6,350	\$6,148	2023
Free & Accepted Masons	TN	\$73,365	Treasurer	\$3,300	\$3,378	2024
Stratford Corporation	OH	\$73,388	Business Manager	\$85,805	\$86,237	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Harmony Cemetery Corporation	MA	\$73,747	Clerk	\$2,995	\$2,621	2024
West Lambert Water Association	MS	\$75,064	Secretary	\$14,528	\$15,353	2025
Teamsters Insurance Premium	VA	\$65,404	Union Trustee	\$77,155	\$72,560	2024
Hawaii Medical Service Association	HI	\$75,783	Trustee	\$113,199	\$98,713	2024
Harmony Heights Water Company	UT	\$64,543	President	\$3,067	\$3,148	2023
Paul Revere Masonic Lodge No 130 Af&am	CO	\$63,905	Secretary	\$3,600	\$3,462	2023
St James Cemetery Association	PA	\$63,587	President	\$250	\$243	2024
Ohio School Boards Association Group	OH	\$63,556	Trustee (Eff 5/23)	\$73,190	\$77,734	2023
Knights Templar Of The United States Of America	IL	\$77,407	Grand Recorder	\$6,000	\$5,598	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2023 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 PA 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	76 organizations. Compensation range \$96–\$143,936; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$70,323); for reference, expenses \$81,474 and assets \$50,549.
ROLE MATCH	Timothy Wagner, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 9 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	12 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	12 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 (Timothy Wagner) 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 76 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$595 is reasonable (approximately the 12th 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.