PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Capital Lodge #23 Ioof

Executive Director / CEO

EIN **237594823**
TX · NTEE n/a
FY ending 2024-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Paul A Royer, Executive Director / CEO** ($2,400) against **every comparable organization** that fit the selection criteria — **0** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

> **Benchmarked executive:** Paul A Royer — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

Note: fewer than five comparables were available in this dataset (below PeerBasis's internal minimum; the 26 CFR 53.4958-6 small-organization rule involves three). Broaden the data window before relying on this determination.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (n/a).
BUDGET	Total revenue between $31,670 and $126,682 — 0.50× to 2.00× the subject's $63,341 (the band tightens as size grows).
GEOGRAPHY	no comparable sector data available.

0 organizations qualified on sector, size, and geography → **0** within the band form the benchmarked peer set.

Distribution of comparable compensation

Insufficient comparable data to compute a distribution.

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 TX 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

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	**0** organizations — **below 15; treat the percentiles as indicative, not precise**. Compensation range $0–$0.
SIZE BASIS	Matched on total revenue ($63,341); for reference, expenses $69,552 and assets $816,915.
ROLE MATCH	Paul A Royer, reported title *"TREASURER"*, 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	—
Total compensation (D + F), as reported (no adjustments)	—
Reportable pay only (column D), adjusted	—
All sources (D + E + F), adjusted	—

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 (Paul A Royer) 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 0 similarly situated organizations (no comparable sector data available).
3. The authorized body determined that total compensation of $2,400 is reasonable 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.