

Benevolent & Protective Order Of Elks Lodge 1106

EIN 240523760

PA · NTEE Y40Z

FY ending 2025-03-31

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Laura Mclain, Executive Director / CEO** (\$3,800) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

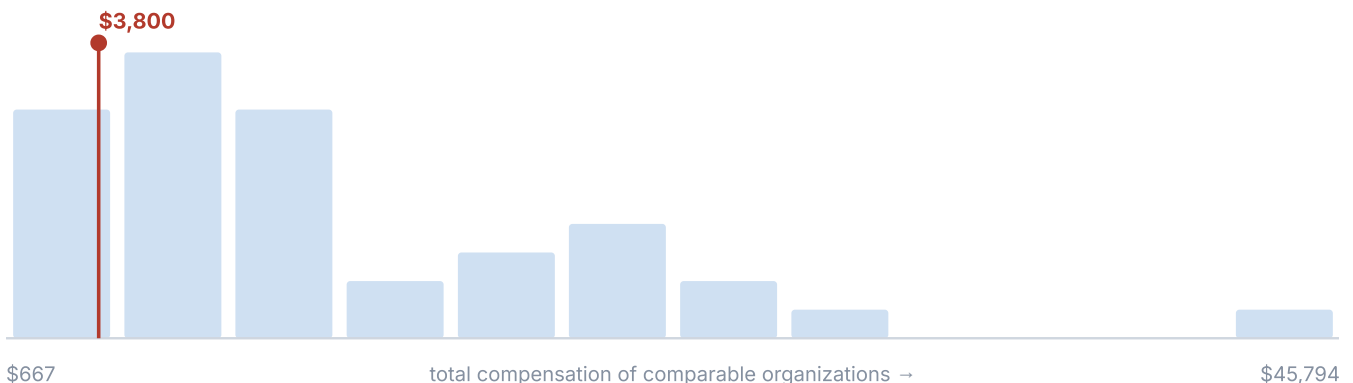
Benchmarked executive: Laura Mclain — reported title "Secretary", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y40Z).
BUDGET	Total revenue between \$175,912 and \$393,834 — 0.67x to 1.50x the subject's \$262,556 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y40), nationwide + budget 0.67–1.5x revenue.

39 organizations qualified on sector, size, and geography → **39** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,568 10TH	\$4,702 25TH	\$10,057 MEDIAN	\$16,099 75TH	\$22,854 90TH	\$3,800 THIS ORG · 13TH
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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
Fraternal Order Of Police -	MD	\$263,341	Controller	\$22,800	\$22,589	2023
Benevolent & Protective Order Of Elks #2166	FL	\$267,615	Secretary	\$7,000	\$6,594	2025
Rhode Island Masonic Youth Foundation	RI	\$269,401	General Manager	\$22,772	\$22,476	2024
Benevolent And Protective Order Of	NJ	\$269,966	Treasurer	\$4,975	\$4,454	2025
Bozrah Lodge No 950 Loyal Order Of Moose	CT	\$270,097	Administrator	\$30,600	\$28,770	2025
St Joseph Aerie No 49 Fraternal Order Of Eagles	MO	\$273,020	Secretary	\$3,607	\$3,831	2025
Nanticoke Aerie No 834 Fraternal Order Of Eagles	PA	\$248,010	Secretary	\$18,970	\$19,472	2024
Natick Bpoe #1425	MA	\$247,339	Clerk	\$6,865	\$6,186	2025
Benevolent And Protective Order Of	MO	\$281,304	Secretary	\$5,871	\$6,236	2025
Brockport Lodge No 2110 Benevolent	NY	\$238,390	Secretary	\$5,900	\$5,488	2024
Grand Chapter Of Tennessee Order Of	TN	\$287,028	Grand Secretary	\$12,000	\$12,649	2025
Fraternal Order Of Eagles Aerie 67	UT	\$236,916	Secretary	\$2,723	\$2,795	2025
Bpo Elks Lockport Ny	NY	\$291,426	Secretary	\$4,443	\$4,026	2025
Benevolent & Protective Order Of	OR	\$232,947	Secretary	\$17,234	\$16,049	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fraternal Order Of Eagles Aerie4300	OH	\$228,881	President	\$1,200	\$1,275	2025
Tuskegee Airmen Inc	AL	\$298,886	Bookkeeper	\$40,000	\$45,794	2023
Cambridge Lodge No 1211 Loyal Order Of Moose	MD	\$225,271	Administrator	\$17,225	\$16,148	2025
Fraternal Order Of Eagles	NE	\$301,594	Secretary	\$6,162	\$6,646	2025
Independence Fraternal Order Of Police L	MO	\$303,742	President	\$4,223	\$4,604	2024
Benevolent & Protective Order Of Elks Of The Usa	NY	\$217,775	Secretary	\$1,500	\$1,359	2025
Scott County Moose Lodge No 2324	IN	\$216,053	Administrator	\$10,200	\$10,786	2025
Chico-Ieland Stanford Masonic Temple Association	CA	\$210,124	Cfo	\$21,308	\$18,939	2024
Masonic Charity Foundation	NM	\$316,334	Secretary	\$9,062	\$10,033	2024
Fraternal Order Of Eagles	VT	\$205,841	Secretary Tr	\$11,110	\$11,510	2024
Cloquet Lodge 1274 Loyal Order Of Moose	MN	\$204,882	Administrator	\$10,400	\$10,577	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2025 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 **39** organizations. Compensation range \$667–\$45,794; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$262,556); for reference, expenses \$228,701 and assets \$226,686.

ROLE MATCH Laura McClain, reported title "*Secretary*", 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.**

OUTLIERS 1 peer 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	13 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 (Laura McClain) 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 39 similarly situated organizations (Same NTEE sector (Y40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,800 is reasonable (approximately the 13th 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.