

# Workingmens Mutual Beneficial Union

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Diane Smith, Executive Director / CEO** (\$4,006) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Diane Smith — 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 (N50).

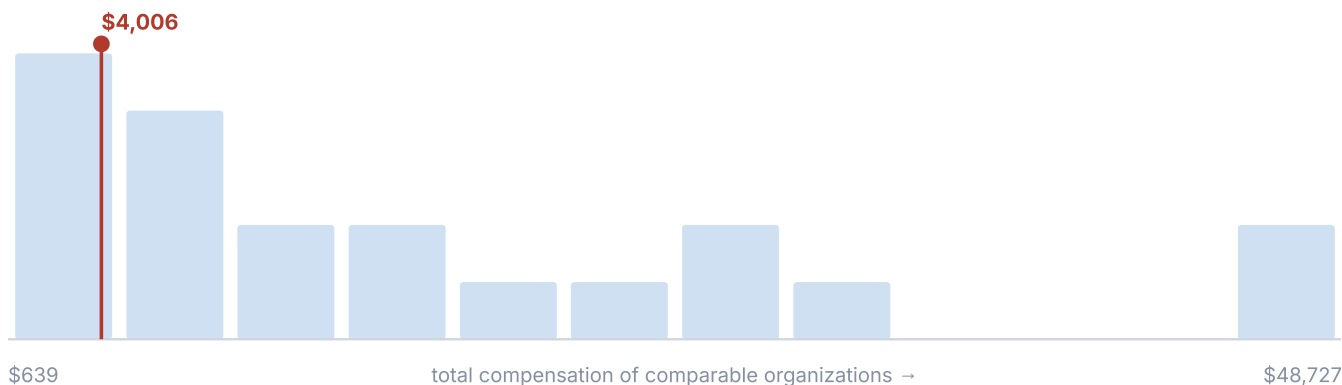
**BUDGET** Total revenue between \$97,880 and \$219,135 — 0.67x to 1.50x the subject's \$146,090 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N50) + PA + budget 0.67–1.5x revenue.

**20** organizations qualified on sector, size, and geography

→ **20** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,285	\$4,396	\$10,665	\$22,626	\$32,501	\$4,006
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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
<a href="#">Fraternal Order Of Police Berks Lodge 71</a>	PA	\$148,053	President	\$12,850	<b>\$12,850</b>	2023
<a href="#">Amvets Post #293 Home Association</a>	PA	\$141,806	Manager	\$51,494	<b>\$48,727</b>	2025
<a href="#">Miller Heights Independent Citizens Club</a>	PA	\$140,503	Club Manager	\$28,104	<b>\$28,104</b>	2023
<a href="#">Lithuanian Citizens Social And</a>	PA	\$154,903	Financial Se	\$3,597	<b>\$3,494</b>	2024
<a href="#">Lower Pottsgrove Sportsmans Association</a>	PA	\$137,253	Associate Treas	\$2,750	<b>\$2,671</b>	2024
<a href="#">Elzie E Lynch Home Association</a>	PA	\$160,888	Secretary	\$18,900	<b>\$18,900</b>	2023
<a href="#">American Ukrainian Citizens Club</a>	PA	\$131,048	President	\$4,836	<b>\$4,697</b>	2024
<a href="#">Pulaski Club</a>	PA	\$126,986	Finance Sec.	\$30,719	<b>\$30,719</b>	2023
<a href="#">Marion Township Rod And Gun Club</a>	PA	\$126,230	Financial Secretary	\$5,100	<b>\$4,954</b>	2024
<a href="#">Yorkana Game And Gun Club</a>	PA	\$125,956	President	\$639	<b>\$639</b>	2023
<a href="#">Club 104</a>	PA	\$166,428	Club Manager	\$46,627	<b>\$48,539</b>	2022
<a href="#">Hunters Valley Sportsman Association</a>	PA	\$175,076	Treasurer	\$12,200	<b>\$11,850</b>	2024
<a href="#">Nelson Armes Post 601 Home Association</a>	PA	\$117,030	Manager	\$9,480	<b>\$9,480</b>	2023
<a href="#">Slovak National Club</a>	PA	\$177,180	President	\$2,000	<b>\$1,943</b>	2024
<a href="#">Star Athletic Club</a>	PA	\$112,323	Manager	\$29,415	<b>\$28,571</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Blairsville Pa Vfw 5821 Club</a>	PA	\$194,566	Quartermaster Treasurer	\$7,800	<b>\$7,800</b>	2023
<a href="#">Veterans Of Foreign Wars Mckeown-</a>	PA	\$196,021	President	\$15,900	<b>\$15,444</b>	2024
<a href="#">Lower Burrell Legion Post #868 - Home Assoc</a>	PA	\$203,033	Treasurer	\$6,481	<b>\$6,481</b>	2023
<a href="#">Patton Sportsmens Association</a>	PA	\$210,819	Treasurer	\$20,800	<b>\$20,800</b>	2023
<a href="#">Liberty Fire Company Marching Club Inc</a>	PA	\$212,855	Director	\$2,392	<b>\$2,323</b>	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 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 20 organizations. Compensation range \$639–\$48,727; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$146,090); for reference, expenses \$136,415 and assets \$199,044.

**ROLE MATCH** Diane Smith, 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	<b>25<sup>th</sup></b>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	25 <sup>th</sup>
All sources (D + E + F), adjusted	25 <sup>th</sup>

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 (Diane Smith) 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 20 similarly situated organizations (Same NTEE sector (N50) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,006 is reasonable (approximately the 25<sup>th</sup> 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.