

Penn Hills Volunteer Firemens

Executive Director / CEO

EIN 251446643
 PA · NTEE M24I
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Matt Henshaw, Executive Director / CEO** (\$300) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

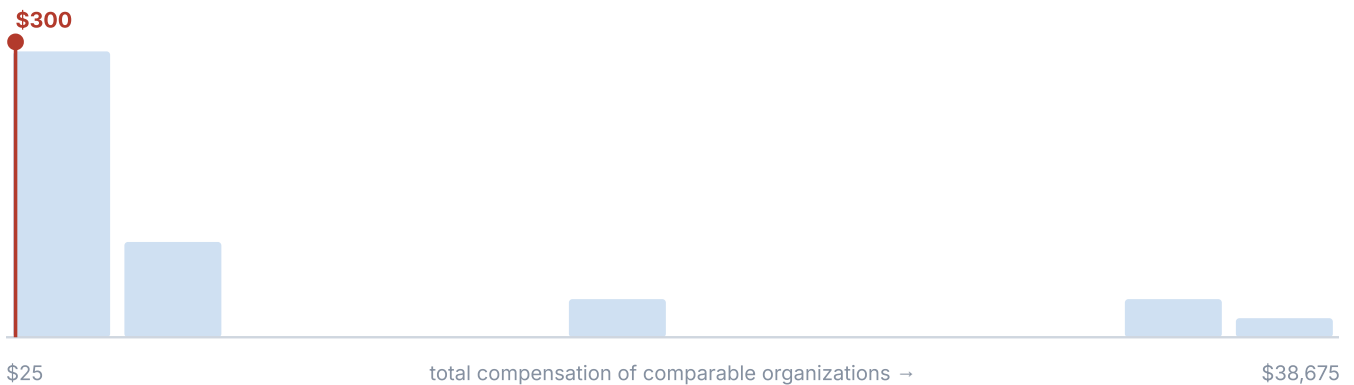
Benchmarked executive: Matt Henshaw — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24I).
BUDGET	Total revenue between \$169,012 and \$378,387 — 0.67x to 1.50x the subject's \$252,258 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + PA + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$432	\$849	\$2,380	\$5,828	\$26,726	\$300
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 8TH
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\$300



■ 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
Liberty Fire Company	PA	\$255,298	Financial Secretary	\$874	\$849	2024
Newburg Fire Association	PA	\$257,271	Steward	\$16,489	\$16,489	2023
Tri Clover Fire Company	PA	\$260,691	President	\$1,580	\$1,580	2023
Fuller Hose Company No 1	PA	\$240,021	Secretary	\$400	\$400	2023
Citizens Hook & Ladder Co No 1	PA	\$265,819	Financial Trustee	\$6,000	\$5,828	2024
Greensburg Fire Dept Board Of Control	PA	\$272,197	President - Station #6	\$25	\$25	2023
Lawrence Park Volunteer Fire Department	PA	\$275,652	Treasurer	\$2,800	\$2,720	2024
Safety First Volunteer Fire Co	PA	\$283,305	Steward	\$33,120	\$33,120	2023
North Franklin Township Volunteer	PA	\$290,795	President	\$2,380	\$2,380	2023
Manor Volunteer Fire Department	PA	\$213,195	President	\$240	\$233	2024
Option Independent Fire Company Of	PA	\$212,217	President	\$480	\$480	2023
North Middleton Township Volunteer	PA	\$207,824	Trustee Thro	\$2,074	\$2,074	2023
Primos-secane-westbrook Park Fire	PA	\$297,704	President	\$17,640	\$17,134	2024
Factoryville Fire Company	PA	\$299,732	Treasurer	\$3,600	\$3,600	2023
Waynesboro Volunteer Fire Department Inc	PA	\$198,913	Treasurer	\$500	\$500	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Biglerville Hose & Truck Co No 1	PA	\$196,883	Treasurer	\$3,600	\$3,600	2023
Nelson Volunteer Fire Company Inc	PA	\$195,943	Ems Chief	\$34,102	\$34,102	2023
Clintonville Volunteer Fire	PA	\$311,761	Treasurer	\$3,000	\$3,000	2023
East Mead Volunteer Fire Company No 1	PA	\$312,458	Manager Of Operations	\$38,675	\$38,675	2023
Bower Hill Volunteer Fire Dept	PA	\$318,223	Trustee	\$1,643	\$1,643	2023
Pocono Mountain Volunteer Fire Company	PA	\$341,708	Fire Chief	\$1,500	\$1,500	2023
Volunteer Fire Company Of Mt Lebanon Inc	PA	\$346,736	President	\$666	\$647	2024
Huntingdon Valley Fire Co	PA	\$356,660	Treasurer	\$6,000	\$5,828	2024
Conneaut Lake Volunteer Fire	PA	\$368,647	Director	\$3,281	\$3,281	2023
Northampton Township Volunteer Fire Relief Association	PA	\$378,327	Treasurer	\$2,275	\$2,210	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.

● Sample, role match & sensitivity

PEER COUNT 25 organizations. Compensation range \$25–\$38,675; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$252,258); for reference, expenses \$268,487 and assets \$1,038,198.

ROLE MATCH Matt Henshaw, 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 5 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	8 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	8 th
All sources (D + E + F), adjusted	8 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 (Matt Henshaw) 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 25 similarly situated organizations (Same NTEE sector (M24) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$300 is reasonable (approximately the 8th 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.