

Plumbers And Steamfitters Local 521

Executive Director / CEO

EIN 261357279

WV · NTEE Y43

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **George A Kisor, Executive Director / CEO** (\$81,605) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

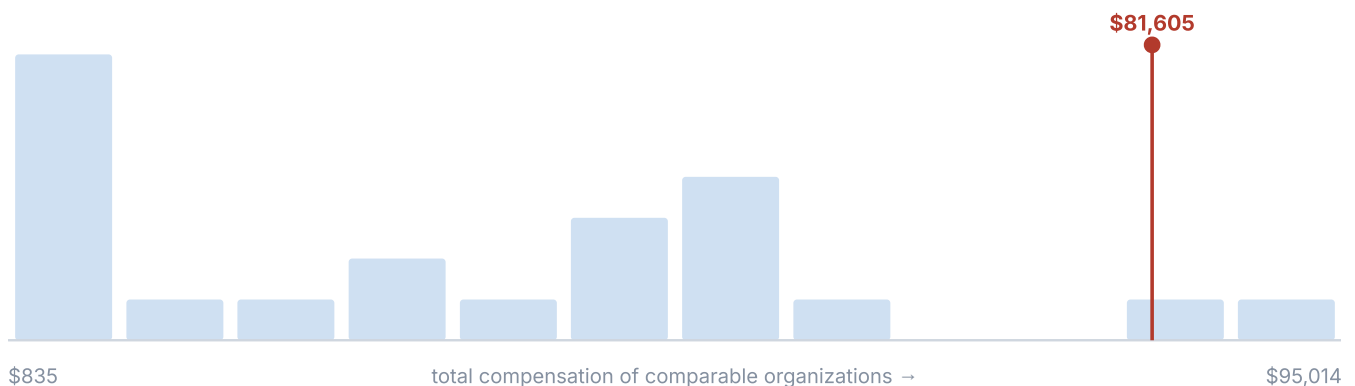
Benchmarked executive: George A Kisor — reported title "Trustee", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y43).
BUDGET	Total revenue between \$177,326 and \$397,000 — 0.67x to 1.50x the subject's \$264,667 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y43), nationwide + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,263	\$5,593	\$30,327	\$52,534	\$58,744	\$81,605
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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 WV 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
Rockford Police Relief Association	IL	\$261,632	President	\$1,010	\$917	2024
Employer-contribution Veba Trust Depauw University	IN	\$276,649	Vice President For Finance And Administration (Beginning 7/15/22)	\$58,924	\$59,085	2023
Houston Policeman's Burial Fund Association Inc	TX	\$279,757	Treasurer	\$12,000	\$11,086	2024
Public Service Health Club	TX	\$237,782	Treasurer	\$5,905	\$5,616	2023
Central Plumbing & Heating Inc	MT	\$291,943	Plan Administrator	\$44,781	\$45,900	2023
Rfa Post Retirement Medical Life	DC	\$235,171	President	\$30,515	\$24,731	2024
United Association Of Journeymen Lu 286	TX	\$229,110	President	\$59,799	\$55,246	2024
Nreca Post-employment Health Reimbursement	VA	\$304,180	Cfo	\$90,364	\$82,963	2023
Catskill Teachers Association	NY	\$223,625	President	\$1,500	\$1,252	2024
Obi Retiree Medical Voluntary	NH	\$221,928	Trustee	\$32,000	\$27,290	2024
The Miaamsaa Voluntary Beneficiary Association Trust	MA	\$217,784	Trustee	\$39,046	\$33,363	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wcribma - Veba	MA	\$209,745	Trustee	\$114,482	\$95,014	2024
Ichabod Crane Teachers Association	NY	\$325,866	Membership/benefits Coordinator	\$1,584	\$1,361	2023
Southern Connecticut District Roofers	CT	\$202,988	Trustee	\$46,211	\$41,199	2023
Police Officers Association Of	MI	\$333,252	President	\$45,930	\$43,785	2024
Upstate Union Health And Welfare Fund	NY	\$335,133	Chairman	\$66,708	\$55,673	2024
1199 Seiugreater New York Job Security	NY	\$193,732	Executive Director	\$27,740	\$23,835	2023
Florida Association Of Court Clerks Inc	FL	\$191,365	Ceo	\$57,334	\$49,745	2024
Western Sullivan United Teachers &	NY	\$345,557	Treasurer	\$1,000	\$835	2024
District 6 Health Plan	NY	\$367,523	Indep Fiduciary	\$5,550	\$4,632	2024
Boces Teacher Association Benefit Trust	NY	\$384,227	Chairperson	\$6,500	\$5,585	2023
Naval Academy Athletic Association	MD	\$385,774	Naaa President	\$61,918	\$53,464	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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	22 organizations. Compensation range \$835–\$95,014; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$264,667); for reference, expenses \$144,148 and assets \$1,657,614. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	George A Kisor, reported title "Trustee", 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.
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	91 st
Total compensation (D + F), as reported (no adjustments)	91 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	59 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 (George A Kisor) 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 22 similarly situated organizations (Same NTEE sector (Y43), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,605 is reasonable (approximately the 91st 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.