

# Local Union 488 Ibew Building

Executive Director / CEO

EIN 261560789  
 CT · NTEE S47  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Daniel W Mcinerney, Executive Director / CEO** (\$70,615) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Daniel W Mcinerney — reported title “BUSINESS MANAGER/FIN SEC”, 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 (S47).
BUDGET	Total revenue between \$275,075 and \$615,840 — 0.67x to 1.50x the subject's \$410,560 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

**67** organizations qualified on sector, size, and geography → **67** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,374	\$24,206	\$52,391	\$87,423	\$128,624	\$70,615
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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 CT 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="#">Camelot Community Care Property</a>	FL	\$407,194	President/ Ceo	\$400	<b>\$401</b>	2023
<a href="#">Institute Of Real Estate Management</a>	MA	\$414,104	Executive Director	\$156,975	<b>\$150,446</b>	2023
<a href="#">Local 5 Holdings Inc</a>	HI	\$406,996	Chair	\$28,166	<b>\$26,124</b>	2024
<a href="#">Teamsters Local 120 Building Holding Company</a>	MN	\$417,127	President	\$62,448	<b>\$65,812</b>	2023
<a href="#">Service Employees International</a>	MN	\$396,068	President	\$66,844	<b>\$68,423</b>	2024
<a href="#">Broadway Housing Sugar Hill Lessee Inc</a>	NY	\$429,087	Chief Executive Officer	\$31,386	<b>\$29,381</b>	2024
<a href="#">Bais Malka Hasc Llc</a>	NY	\$390,581	Ceo	\$22,612	<b>\$20,621</b>	2025
<a href="#">Cair California Title Holding Corp</a>	CA	\$390,162	Ceo	\$9,284	<b>\$8,305</b>	2024
<a href="#">Ufoa Realty Holdings Inc</a>	NY	\$388,998	President	\$9,606	<b>\$8,992</b>	2024
<a href="#">Illinois Land Title Association</a>	IL	\$387,379	2nd Vice President	\$1,500	<b>\$1,528</b>	2024
<a href="#">Operating Engineers Local 4 Building</a>	MA	\$381,168	Director	\$96,800	<b>\$87,789</b>	2025
<a href="#">Public Facilities Group</a>	WA	\$372,854	President	\$234,000	<b>\$223,442</b>	2023
<a href="#">Tac East Holdings Company No 1</a>	TX	\$450,415	President	\$19,813	<b>\$21,138</b>	2023
<a href="#">700 Hill Street Inc</a>	LA	\$370,634	President	\$17,281	<b>\$20,295</b>	2023
<a href="#">Cifc 120 Main Holding Corp</a>	CT	\$370,177	Asst. Secretary	\$12,667	<b>\$12,667</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Richmond Members Corp</a>	NY	\$368,453	President	\$44,154	<b>\$41,333</b>	2024
<a href="#">Burnham Brook Community Center Title</a>	MI	\$454,892	President/ceo - Partial Year	\$7,908	<b>\$8,238</b>	2025
<a href="#">Logosworks Properties</a>	PA	\$365,873	Ceo	\$106,648	<b>\$113,430</b>	2023
<a href="#">Spurwink Properties Inc</a>	RI	\$362,979	Executive Director/cfo	\$29,221	<b>\$29,884</b>	2023
<a href="#">Stacy Foundation Building Inc</a>	FL	\$362,318	Director	\$29,501	<b>\$28,710</b>	2024
<a href="#">Ua 168 Building Corporation</a>	OH	\$468,917	Financial Secretary/treasu	\$92,850	<b>\$99,250</b>	2025
<a href="#">Local 338 Real Estate Holding Corp</a>	NY	\$469,750	President	\$72,825	<b>\$68,172</b>	2024
<a href="#">U A Local 773 Glens Falls Building</a>	NY	\$470,773	Director	\$114,100	<b>\$106,809</b>	2024
<a href="#">Saunders Properties Of Western New York</a>	NY	\$348,078	President/cmo/ceo	\$37,284	<b>\$34,901</b>	2024
<a href="#">Lexington-bluegrass Association Of</a>	KY	\$346,282	President	\$1,500	<b>\$1,670</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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** 67 organizations. Compensation range \$401–\$1,025,646; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$410,560); for reference, expenses \$335,793 and assets \$4,664,076.

ROLE MATCH	Daniel W Mcinerney, reported title " <i>BUSINESS MANAGER/FIN SEC</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	53 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	69 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	67 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	45 <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 (Daniel W Mcinerney) 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 67 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,615 is reasonable (approximately the 69<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.