

Teamsters Insurance Premium

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Michael T Robertson, Executive Director / CEO** (\$77,155) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Michael T Robertson — reported title “UNION 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 \$43,820 and \$98,106 — 0.67x to 1.50x the subject's \$65,404 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

74 organizations qualified on sector, size, and geography

→ **74** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$620	\$1,579	\$4,888	\$14,396	\$38,789	\$77,155
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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 VA 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
Harmony Heights Water Company	UT	\$64,543	President	\$3,067	\$3,347	2023
Paul Revere Masonic Lodge No 130 Af&am	CO	\$63,905	Secretary	\$3,600	\$3,680	2023
St James Cemetery Association	PA	\$63,587	President	\$250	\$258	2024
Ohio School Boards Association Group	OH	\$63,556	Trustee (Eff 5/23)	\$73,190	\$82,657	2023
Grand Order Of The Eastern Star Of Virginia Pha	VA	\$67,327	Grand Secretary	\$6,350	\$6,538	2023
Benevolent & Protective Order Of Elks Lodge 1318	SC	\$67,575	Riverpark Assistant	\$15,000	\$15,789	2025
Lower Valley Union Cemetary Association	NJ	\$67,685	Superintendent	\$10,587	\$9,537	2025
Independent Order Of Odd Fellows Grand Lodge	DC	\$62,751	Grand Secretary	\$5,500	\$4,999	2024
Hurley Cemetery Association	NY	\$62,270	President/treas	\$8,000	\$7,708	2023
Orchard Grove Cemetery Association	ME	\$68,664	Member At Large	\$3,775	\$3,915	2024
Law Enforcement Alliance Of	CT	\$68,743	President	\$2,500	\$2,428	2024
Hopewell Cemetery	AL	\$69,049	Secretary	\$29,414	\$33,883	2023
Rising Sun Cemetery Association	IN	\$69,157	Superintendent	\$37,440	\$40,892	2024
Miami Domestic Water Users Association	NM	\$61,437	Board President	\$9,793	\$11,231	2023
Valle Verde Del Norte Water Coop	AZ	\$61,401	Treasurer	\$1,800	\$1,921	2022
The Cemetery Corporation	SC	\$69,578	Secretary	\$20,642	\$22,962	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ams Title Company	ME	\$61,200	President	\$90,937	\$94,309	2024
Hayes Lemmerz Non-union Retiree	IL	\$69,654	Chairperson	\$4,000	\$4,073	2024
St John's Cemetery At Springfield	DE	\$69,714	Treasurer	\$1,200	\$1,217	2024
Jewish Cemetery Association Of Greater Waterbury Inc	CT	\$70,081	Executive Director	\$11,000	\$10,997	2023
Washington Lodge 17 Fop	PA	\$70,323	President	\$595	\$633	2023
West Porterville Irrigation Company	UT	\$60,030	Secretary	\$3,200	\$3,392	2024
Buffalo Lake Fire Relief	MN	\$59,663	President	\$600	\$614	2024
St Augusta Firefighters Relief	MN	\$71,550	President	\$100	\$102	2024
Swedish Cemetery Inc	CT	\$72,764	Caretaker	\$1,225	\$1,190	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	74 organizations. Compensation range \$102–\$322,941; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$65,404); for reference, expenses \$51,455 and assets \$659,632.
ROLE MATCH	Michael T Robertson, reported title " <i>UNION TRUSTEE</i> ", 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	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 9 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	93 rd
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	91 st

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 (Michael T Robertson) 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 74 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,155 is reasonable (approximately the 93rd 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.