

National Council Of Firefighter Credit Unions Inc

Executive Director / CEO

EIN 272387106

FL · NTEE W03

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Grant Sheehan, Executive Director / CEO** (\$44,808) against **every comparable organization** that fit the selection criteria — **320** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

Benchmarked executive: Grant Sheehan — reported title “President CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (W03).
BUDGET	Total revenue between \$150,845 and \$337,713 — 0.67x to 1.50x the subject's \$225,142 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

320 organizations qualified on sector, size, and geography → **320** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,702 10TH	\$19,413 25TH	\$45,150 MEDIAN	\$84,260 75TH	\$116,115 90TH	\$44,808 THIS ORG · 49TH
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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 FL 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
Knott Alone--hold Fast	VA	\$225,184	Ceo	\$16,197	\$16,647	2024
Juvenile Justice Advocates International	MN	\$225,208	Executive Dir.	\$69,742	\$73,357	2024
The Pilcrow Foundation	OR	\$225,026	President	\$56,250	\$57,247	2023
Groom Creek Water Users Association	AZ	\$225,386	Officeoperations Mangr Past	\$37,500	\$38,390	2024
Rhode Island Coalition For Children & Families Education Fund Inc	RI	\$224,854	Executive Director	\$96,121	\$98,112	2024
Leadership Lorain County Inc	OH	\$224,812	President & Ceo	\$75,800	\$85,461	2024
Louisiana Partnership For Children And Families	LA	\$225,511	Executive Director	\$83,250	\$100,463	2023
Veterans Of Foreign Wars	MN	\$224,089	Quartermast	\$9,705	\$10,510	2023
Transport Central	NH	\$224,003	Vice Chair	\$15,452	\$14,797	2025
Hope Anchor & Crew Inc	IN	\$226,571	President	\$38,077	\$44,007	2023
American Legion Post 13	AK	\$226,785	Manager	\$33,600	\$35,204	2023
Rise Up Woman International	IN	\$226,790	President	\$10,500	\$12,135	2023
Lideramos	CO	\$227,132	Executive Dir.	\$102,451	\$104,573	2024
Yuan Foundation	MD	\$223,028	Chief Executive Officer	\$89,804	\$89,372	2024
Lutheran Military Veterans	IN	\$227,755	Executive Di	\$62,385	\$70,031	2024
America First Policy	TX	\$227,857	Executive Director	\$147,500	\$157,060	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cmwp Foundation Inc	CT	\$222,351	President	\$500	\$514	2023
Valley Neighbors Of The Flathead	MT	\$221,586	Co-chair	\$2,200	\$2,599	2023
Cbia Economic Growth And Opportunity Foundation Inc	CT	\$228,738	Director And President	\$45,017	\$44,930	2024
Veterans Of Foreign Wars Post 614	NM	\$221,500	Commander	\$12,301	\$13,721	2025
Banda Health	TX	\$221,053	President	\$69,048	\$73,523	2024
The Decoding Culture Foundation	NC	\$220,607	President	\$64,992	\$71,484	2024
South Dade Womens Veterans Alliance Inc	FL	\$229,790	Ceo/executive Director	\$65,936	\$65,936	2024
Storm The Heavens	PA	\$229,827	President	\$15,000	\$16,393	2023
Rhode Island Center For Freedom And Prosperity Inc	RI	\$229,988	Executive Director	\$86,500	\$90,899	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 320 organizations. Compensation range \$220–\$641,405; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$225,142); for reference, expenses \$262,650 and assets \$224,544.

ROLE MATCH Grant Sheehan, reported title "*President CEO*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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	49 th
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	44 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 (Grant Sheehan) 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 320 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,808 is reasonable (approximately the 49th 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.