

Minnesota Association Of Professional Employees Building Corporation

Executive Director / CEO

EIN 300160975
 MN · NTEE S47
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Todd Maki, Executive Director / CEO** (\$37,653) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

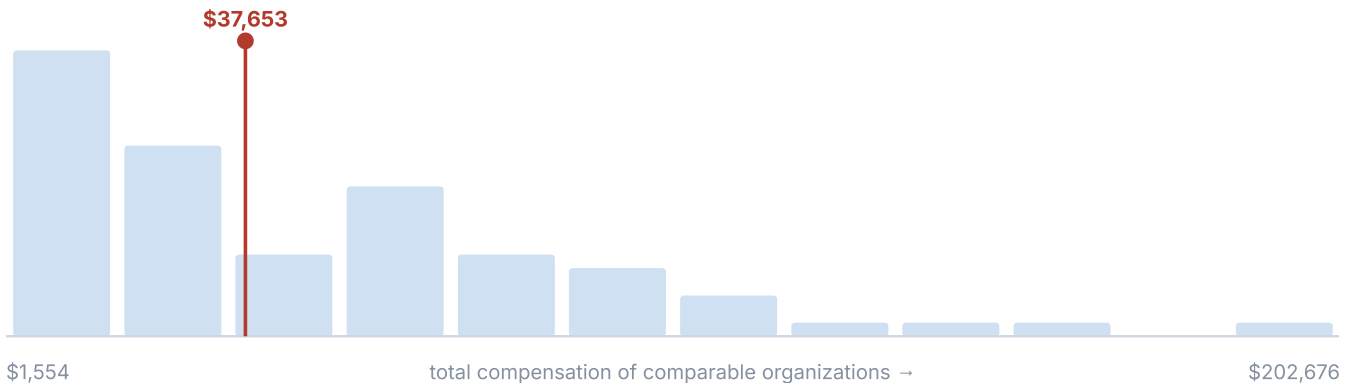
Benchmarked executive: Todd Maki — reported title “MAPE Chief of Staff”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

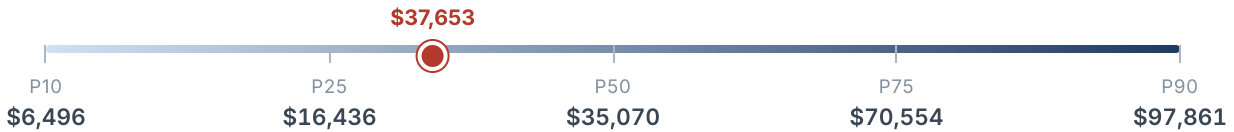
- SECTOR** Organizations sharing the subject's NTEE classification (S47).
- BUDGET** Total revenue between \$158,008 and \$353,749 — 0.67x to 1.50x the subject's \$235,833 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography → **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,496 10TH	\$16,436 25TH	\$35,070 MEDIAN	\$70,554 75TH	\$97,861 90TH	\$37,653 THIS ORG · 53RD
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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 MN 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
Raphael Realty Inc	IN	\$239,400	President	\$16,721	\$17,333	2024
Tahoe Sierra Board Of Realtors	CA	\$232,210	Executive Vice President	\$176,415	\$149,745	2024
Jonnycake Center Realty Corporation	RI	\$228,717	Executive Director	\$26,527	\$25,742	2023
Hawaii Ccim Chapter	HI	\$226,975	Executive Director	\$39,894	\$36,147	2023
2618 Commercial Dr Investment Group Llc	AK	\$250,992	Jusdi Warner, Officer Of M	\$25,620	\$24,078	2024
Actl P1 Inc	AK	\$218,736	Ceo	\$15,159	\$14,246	2024
Int'l Assoc Of Bridge Structural &	OH	\$217,700	President	\$5,825	\$6,065	2024
West Denver Preparatory Charter School Building Corporation	CO	\$255,172	President People And Business	\$30,957	\$29,179	2024
Ttla Holdings Inc	TX	\$216,005	President	\$50,895	\$50,045	2024
Womens Center Properties Inc	FL	\$215,668	Executive Director	\$7,086	\$6,544	2024
Astor Place Holding Corporation	NY	\$213,154	President	\$221,625	\$202,676	2023
Ibew Building Corporation	VA	\$211,790	President	\$2,310	\$2,193	2024
Palace Renaissance Inc	NY	\$211,453	Vice President	\$61,207	\$55,974	2023
Woods Hole Fhc Llc	MA	\$211,252	President	\$11,821	\$10,750	2023
Masonic Temple Corporation Of Norfolk	VA	\$210,721	—	\$19,623	\$18,625	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Smw 71 Inc	NY	\$210,569	Bus. Mgr/fin-sec-treas To -11/2023	\$81,152	\$74,213	2023
Livingston County Association	MI	\$262,664	Executive Vi	\$57,748	\$58,592	2024
Maurice 53 Inc	NY	\$204,043	President	\$106,419	\$97,320	2023
Highlands-cashiers Board Of	NC	\$269,221	Association Executive	\$103,782	\$105,411	2024
Santa Barbara Electrical Workers'	CA	\$202,089	Business Manager/fin Sec'y	\$49,428	\$41,955	2024
Alkasw Inc Co	NY	\$270,000	Cfo	\$23,381	\$20,233	2025
Neurodiverse Community Holdings Inc	TX	\$270,201	President	\$14,299	\$14,060	2024
Noitu Organization Building Corp	NY	\$270,208	President	\$109,321	\$97,106	2024
Smart Growth Greater Madison Inc	WI	\$200,943	Executive Director	\$91,126	\$93,551	2024
Utd Building Corporation	FL	\$200,000	President	\$42,450	\$40,358	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **70** organizations. Compensation range \$1,554–\$202,676; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$235,833); for reference, expenses \$268,928 and assets \$1,600,865.

ROLE MATCH	Todd Maki, reported title " <i>MAPE Chief of Staff</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	55 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	53 rd
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	50 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 (Todd Maki) 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 70 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,653 is reasonable (approximately the 53rd 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.