

Building Wreckers Local 1421 Bldg Fund

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **James Mccue, Executive Director / CEO** (\$133,340) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92nd** percentile of comparable organizations above the 90th percentile — board review recommended

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (S47).

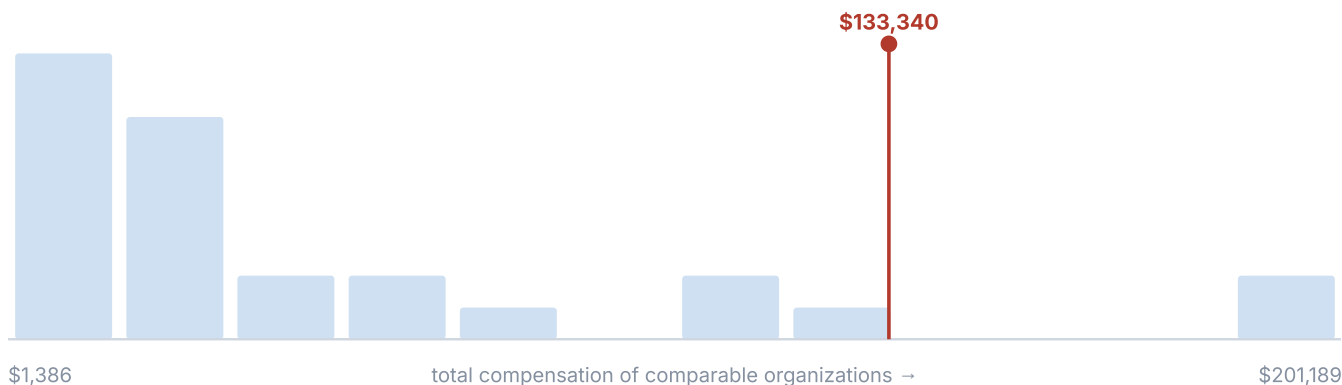
BUDGET Total revenue between \$48,347 and \$108,240 — 0.67x to 1.50x the subject's \$72,160 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography

→ **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,406	\$17,403	\$29,543	\$65,911	\$116,629	\$133,340
---------	----------	----------	----------	-----------	-----------



■ 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 MA 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
Operative Plasterers And Cement	IN	\$73,000	President	\$92,011	\$107,978	2024
Professional Housing Corporation	NY	\$74,600	President	\$114,699	\$112,365	2025
Isles Properties Inc	NJ	\$69,346	Managing Director	\$17,499	\$17,900	2023
Ablegamers Holding Limited	WV	\$69,120	President	\$14,367	\$17,311	2024
28 Realty Inc	NY	\$78,190	President/bus Manager	\$188,635	\$189,687	2024
Iuec Local 8 Holding Company Inc	CA	\$78,519	President	\$2,910	\$2,879	2023
Cmh Holding Co	MD	\$61,933	Ceo - Retired 2/23	\$187,831	\$201,189	2023
Aft-oregon Building Trust Inc	OR	\$60,654	President	\$1,341	\$1,386	2024
Rai Development Corporation	NC	\$84,050	Ceo	\$31,378	\$36,080	2024
New Bridge Homes Inc	MI	\$84,399	Secretary	\$1,557	\$1,788	2024
Unlimited Potential Properties Inc	NY	\$59,579	Chief Executive Officer	\$13,438	\$13,912	2023
Xuprop Co - Plaza	OH	\$57,830	President (Start 09/22)	\$53,071	\$64,400	2023
Local 108 Realty Corporation	NJ	\$55,175	Trustee	\$24,089	\$23,934	2024
Tiuny Holdings Inc	NY	\$89,861	Secretary	\$32,609	\$33,759	2023
Will County Community Action	IL	\$53,465	Fiscal Agent	\$9,683	\$10,906	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Resource Development Center	CA	\$94,200	Board Member	\$28,932	\$28,623	2023
Warc Properties Inc	NY	\$94,672	Executive Director/ceo	\$78,895	\$79,335	2024
Lca Investments Inc	IN	\$98,360	President	\$37,684	\$45,530	2023
Cara Holdings Inc	CT	\$100,000	President & Secretary	\$16,942	\$17,677	2024
Nnhsc Title Holding Corp	IL	\$102,000	Chief Executive Officer	\$24,636	\$26,953	2024
St Elizabeth Development Corporation	RI	\$102,156	President & Ceo	\$25,026	\$26,704	2024
Littlemore Properties Corporation	NE	\$104,407	President	\$8,298	\$9,932	2024
Sip Inc	IL	\$104,870	Chief Executive Officer	\$27,845	\$30,463	2024
Mwh Holdings Inc	CT	\$105,060	President	\$63,653	\$66,415	2024
Ua Local No 62 Building Corporation	CA	\$107,262	Treasurer/business Manager	\$125,808	\$120,892	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 26 organizations. Compensation range \$1,386–\$201,189; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$72,160); for reference, expenses \$32,059 and assets \$658,988. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	James Mccue, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 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	92 nd
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	65 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 (James Mccue) 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 26 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$133,340 is reasonable (approximately the 92nd 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.