

United Union Of Roofers 42 Rdwa

Executive Director / CEO

EIN 310248120
OH · NTEE J40
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Rodney Toole, Executive Director / CEO** (\$76,305) against **every comparable organization** that fit the selection criteria — **160** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

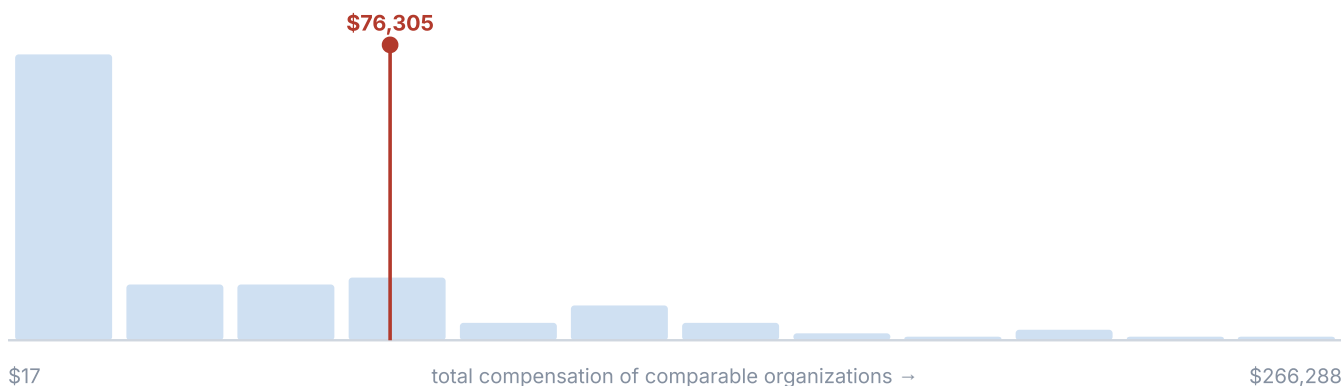
Benchmarked executive: Rodney Toole — reported title “BUSINESS MAN”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

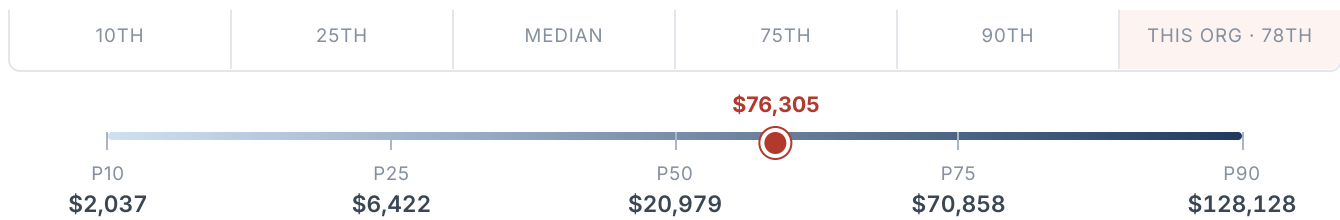
SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$249,138 and \$557,772 — 0.67x to 1.50x the subject's \$371,848 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

160 organizations qualified on sector, size, and geography → **160** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,037	\$6,422	\$20,979	\$70,858	\$128,128	\$76,305
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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 OH 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
Jefferson County Education	CO	\$372,786	President	\$141,132	\$127,770	2024
International Brotherhood Of Electrical Workers	FL	\$373,358	Director	\$83,157	\$71,856	2025
Ohio Valley And Southern States Laborers	OH	\$374,527	Director	\$63,633	\$63,633	2024
Bowling Green State University	OH	\$367,156	President	\$8,400	\$8,648	2023
Classified Employees	AK	\$366,877	President	\$95,791	\$86,466	2024
Forest Lake Education Association	MN	\$365,436	President	\$5,300	\$4,945	2024
Action Research Collaborative Inc	NY	\$365,415	Treasurer	\$9,500	\$8,345	2023
Connecticut Federation Of School	CT	\$378,502	Co-president	\$75,000	\$68,354	2023
Professional Firefighters Of Marion	FL	\$379,839	President	\$12,656	\$11,557	2023
American Federation Of Teachers	NJ	\$363,650	President	\$28,880	\$23,718	2025
Smithtown Teachers Assoc	NY	\$380,190	Treasurer	\$1,706	\$1,455	2024
Seminole County Professional	FL	\$363,301	President	\$18,000	\$16,437	2023
Northeast Florida Local Apwu	FL	\$362,310	President	\$82,120	\$74,989	2023
Foundation For Fair Contracting -	MD	\$381,958	Executive Director	\$187,413	\$170,315	2023
United Plant & Production Workers	NY	\$361,646	President	\$242,494	\$206,886	2024
Laborers International Union No 662	MO	\$360,066	President	\$3,105	\$3,105	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nys Public Employees Conference Inc	NY	\$358,497	Chairman	\$24,000	\$21,081	2023
Pafca-aal	TX	\$385,409	President	\$25,993	\$23,916	2025
The Rochester Association	NY	\$358,063	President	\$8,802	\$7,316	2025
New York District Council	NJ	\$386,073	President	\$87,846	\$74,052	2024
Santa Rosa Professional Educators Inc	FL	\$357,030	Executive Director	\$97,218	\$86,228	2024
lupat Dc 21 Nj Lmf-jtb	NJ	\$389,823	Trustee	\$157,149	\$132,473	2024
Two Rivers Uniserv Unit	CO	\$391,753	Uniserv Director	\$166,897	\$147,201	2025
Wisconsin Law Enforcement Association	WI	\$392,925	President (Thru Aug)	\$3,826	\$3,773	2024
Brewster Teachers Association	NY	\$347,711	President	\$12,300	\$10,223	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 160 organizations. Compensation range \$17–\$266,288; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$371,848); for reference, expenses \$349,835 and assets \$159,411.

ROLE MATCH Rodney Toole, reported title "*BUSINESS MAN*", 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	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	78 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	86 th
All sources (D + E + F), adjusted	73 rd

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 (Rodney Toole) 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 160 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,305 is reasonable (approximately the 78th 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.