

COMPENSATION COMPARABILITY DETERMINATION

# The American Legion Northridge Post 746 Memorial Building Inc

Executive Director / CEO

EIN 310621358  
OH · NTEE W30  
FY ending 2025-06-30  
June 9, 2026

This analysis benchmarks the total compensation of **Shirley Neal, Executive Director / CEO** (\$4,313) against **every comparable organization** that fit the selection criteria — **50** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34<sup>th</sup>** percentile of comparable organizations within the typical range

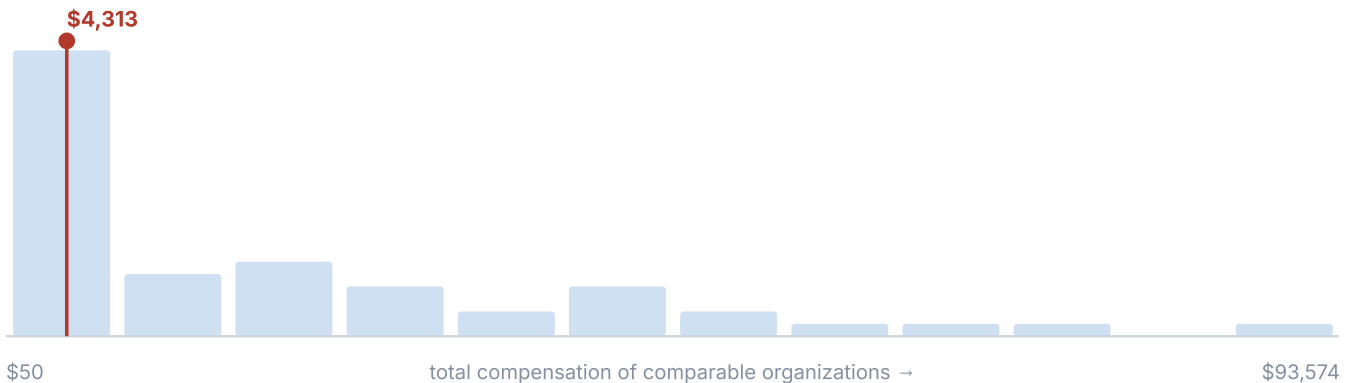
**Benchmarked executive:** Shirley Neal — reported title “Bartender”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (W30).
BUDGET	Total revenue between \$80,959 and \$181,252 — 0.67x to 1.50x the subject's \$120,835 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

**50** organizations qualified on sector, size, and geography → **50** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$1,267</b> 10TH	<b>\$2,391</b> 25TH	<b>\$9,898</b> MEDIAN	<b>\$28,998</b> 75TH	<b>\$50,457</b> 90TH	<b>\$4,313</b> THIS ORG · 34TH
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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
<a href="#">American Legion Post 87</a>	NC	\$120,375	Finance Officer	\$2,200	<b>\$2,268</b>	2023
<a href="#">Veteran Business Project Inc</a>	IL	\$118,064	Ceo	\$72,500	<b>\$69,076</b>	2024
<a href="#">Hershey Memorial Post 3502 Canteen</a>	PA	\$117,525	Canteen Mana	\$40,905	<b>\$40,700</b>	2023
<a href="#">Hand In Hand Partnership</a>	AL	\$125,038	Secretary And Treasurer	\$67,084	<b>\$72,311</b>	2023
<a href="#">American Legion Post 234</a>	IN	\$125,706	Commander	\$9,809	<b>\$10,321</b>	2023
<a href="#">Gen Richard G Stillwell Korean War</a>	VA	\$114,696	President	\$100,000	<b>\$93,574</b>	2024
<a href="#">American Legion Whitestown Post 1113</a>	NY	\$127,346	Service Officer	\$58,425	<b>\$51,165</b>	2024
<a href="#">Louisiana National Guard Enlisted Association</a>	LA	\$127,680	Executive Director	\$7,400	<b>\$8,130</b>	2023
<a href="#">American Legion Post 12</a>	VT	\$109,920	Finance Offi	\$15,000	<b>\$14,632</b>	2024
<a href="#">Servicemen's Club Inc</a>	MN	\$108,950	Club Manager	\$40,062	<b>\$39,497</b>	2023
<a href="#">Lebaron Post Home Association</a>	PA	\$107,789	Director	\$4,700	<b>\$4,677</b>	2023
<a href="#">Cecil Field Powmia Memorial Inc</a>	FL	\$107,335	Director	\$10,408	<b>\$9,475</b>	2024
<a href="#">Warriors Rock</a>	PA	\$135,753	Secretary	\$40,800	<b>\$39,432</b>	2024
<a href="#">Wisconsin Vfw Foundation Inc</a>	WI	\$136,914	Director	\$4,684	<b>\$4,741</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tioga American Legion Post 139</a>	ND	\$137,632	Finance Officer / Gaming Manager	\$21,500	<b>\$22,866</b>	2024
<a href="#">American Legion Post 169 Inc</a>	MI	\$139,586	Commander, Finance Officer	\$2,100	<b>\$2,162</b>	2023
<a href="#">American Legion Post 401</a>	OH	\$140,179	1st Vice Com	\$4,000	<b>\$4,227</b>	2023
<a href="#">Acworth &amp; Kennesaw Post 5408 Veterans Of Foreign W</a>	GA	\$142,715	Adjutant	\$50	<b>\$50</b>	2023
<a href="#">Feast Of Crispian</a>	WI	\$98,596	President & Managing Director	\$28,125	<b>\$29,307</b>	2023
<a href="#">Semper Fi Flo Foundation</a>	MN	\$143,143	Executive Director	\$54,000	<b>\$50,378</b>	2025
<a href="#">Kiester Legion Post 454</a>	MN	\$97,728	Commander	\$4,716	<b>\$4,516</b>	2024
<a href="#">American Legion Post 333</a>	IN	\$97,240	Service Officer	\$4,360	<b>\$4,456</b>	2024
<a href="#">Valhalla Veterans Services</a>	PA	\$144,845	Executive Director	\$24,000	<b>\$23,195</b>	2024
<a href="#">St Cloud Standdown Inc</a>	MN	\$96,010	Director	\$2,400	<b>\$2,299</b>	2024
<a href="#">Veterans Of Foreign Wars Of The United States Inc</a>	NY	\$147,445	Bartender/janitorial	\$17,972	<b>\$15,739</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH cost of living and 2025 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT 50 organizations. Compensation range \$50–\$93,574; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$120,835); for reference, expenses \$144,576 and assets \$657,854.
ROLE MATCH	Shirley Neal, reported title " <i>Bartender</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	34 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	30 <sup>th</sup>
Reportable pay only (column D), adjusted	38 <sup>th</sup>
All sources (D + E + F), adjusted	32 <sup>nd</sup>

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 (Shirley Neal) 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 50 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,313 is reasonable (approximately the 34<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.