

# Fraternal Order Of Eagles

Executive Director / CEO

EIN 310989105

VT · NTEE Y40Z

FY ending 2024-05-31

June 9, 2026

This analysis benchmarks the total compensation of **David Hendee, Executive Director / CEO** (\$11,110) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64<sup>th</sup>** percentile of comparable organizations within the typical range

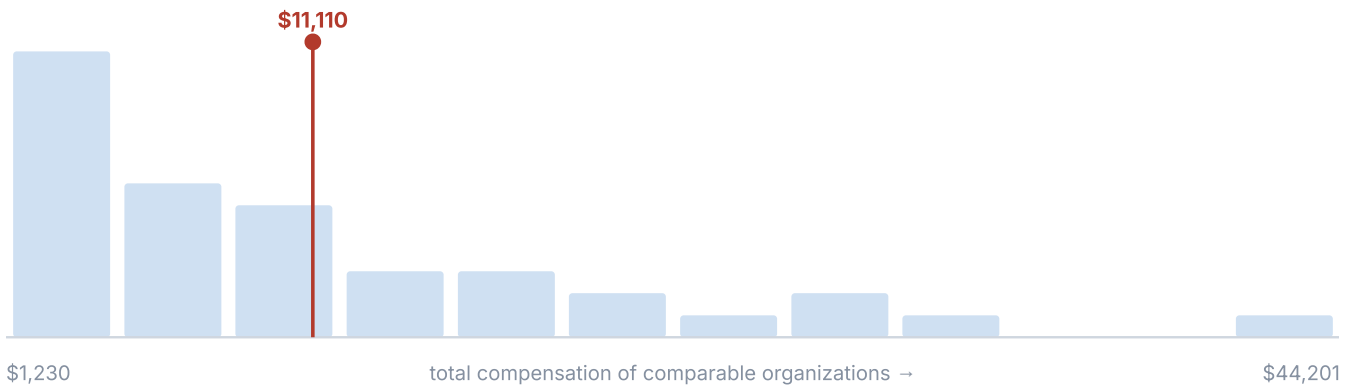
**Benchmarked executive:** David Hendee — reported title "SECRETARY TR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y40Z).
BUDGET	Total revenue between \$137,913 and \$308,761 — 0.67x to 1.50x the subject's \$205,841 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y40), nationwide + budget 0.67–1.5x revenue.

**39** organizations qualified on sector, size, and geography → **39** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,050	\$4,093	\$6,415	\$15,539	\$25,092	<b>\$11,110</b>
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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 VT 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="#">Cloquet Lodge 1274 Loyal Order Of Moose</a>	MN	\$204,882	Administrator	\$10,400	<b>\$10,210</b>	2024
<a href="#">Fraternal Order Of Eagles</a>	CA	\$202,792	Secretary	\$5,542	<b>\$4,632</b>	2025
<a href="#">Chico-Ieland Stanford Masonic Temple Association</a>	CA	\$210,124	Cfo	\$21,308	<b>\$18,280</b>	2024
<a href="#">Benevolent And Protective Order Of Elks</a>	FL	\$200,491	1 Year Trustee	\$14,625	<b>\$13,298</b>	2025
<a href="#">Wayne D Clark Aerie 4488</a>	VA	\$199,060	Worthy Presi	\$25,460	<b>\$24,423</b>	2024
<a href="#">Coventry-west Greenwich Lodge #2285 Of The Bpoe</a>	RI	\$196,664	Secretary	\$4,100	<b>\$3,805</b>	2025
<a href="#">Scott County Moose Lodge No 2324</a>	IN	\$216,053	Administrator	\$10,200	<b>\$10,411</b>	2025
<a href="#">Benevolent &amp; Protective Order Of Elks Of The Usa</a>	NY	\$217,775	Secretary	\$1,500	<b>\$1,312</b>	2025
<a href="#">Pennsylvania Sons And Daughters Of Italy</a>	PA	\$188,561	Bar-tender	\$11,007	<b>\$10,905</b>	2024
<a href="#">Cambridge Lodge No 1211 Loyal Order Of Moose</a>	MD	\$225,271	Administrator	\$17,225	<b>\$15,587</b>	2025
<a href="#">Fraternal Order Of Eagles Aerie 4336</a>	MO	\$184,174	Bartender	\$11,110	<b>\$11,390</b>	2025
<a href="#">Fraternal Order Of Eagles Aerie4300</a>	OH	\$228,881	President	\$1,200	<b>\$1,230</b>	2025
<a href="#">Benevolent &amp; Protective Order Of</a>	OR	\$232,947	Secretary	\$17,234	<b>\$15,491</b>	2025
<a href="#">Loyal Order Of The Moose 1560</a>	TN	\$175,498	Administrator	\$28,000	<b>\$28,487</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Fraternal Order Of Eagles Aerie 67</a>	UT	\$236,916	Secretary	\$2,723	<b>\$2,698</b>	2025
<a href="#">Brockport Lodge No 2110 Benevolent</a>	NY	\$238,390	Secretary	\$5,900	<b>\$5,297</b>	2024
<a href="#">Montana State Elks Association Llc</a>	MT	\$165,106	Treasurer	\$2,000	<b>\$2,086</b>	2025
<a href="#">Natick Bpoe #1425</a>	MA	\$247,339	Clerk	\$6,865	<b>\$5,971</b>	2025
<a href="#">Nanticoke Aerie No 834 Fraternal Order Of Eagles</a>	PA	\$248,010	Secretary	\$18,970	<b>\$18,795</b>	2024
<a href="#">Fraternal Order Of Eagles 1502</a>	WI	\$161,760	Secretary	\$1,836	<b>\$1,905</b>	2024
<a href="#">Benevolent &amp; Protective Order Of</a>	AL	\$161,081	Treasurer	\$5,200	<b>\$5,438</b>	2025
<a href="#">Benv &amp; Protective Order Of Elks 310</a>	ID	\$157,838	Secretary	\$9,500	<b>\$9,782</b>	2025
<a href="#">Masonic Charities Of Maryland Inc</a>	MD	\$152,882	Grand Secretary	\$9,099	<b>\$8,701</b>	2023
<a href="#">Benevolent &amp; Protective Order Of Elks Lodge 1106</a>	PA	\$262,556	Secretary	\$3,800	<b>\$3,668</b>	2025
<a href="#">Fraternal Order Of Police -</a>	MD	\$263,341	Controller	\$22,800	<b>\$21,803</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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** 39 organizations. Compensation range \$1,230–\$44,201; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$205,841); for reference, expenses \$204,888 and assets \$908,775.

**ROLE MATCH** David Hendee, reported title "*SECRETARY TR*", 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** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 1 peer 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	64 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	64 <sup>th</sup>
Reportable pay only (column D), adjusted	64 <sup>th</sup>
All sources (D + E + F), adjusted	62 <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 (David Hendee) 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 39 similarly situated organizations (Same NTEE sector (Y40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,110 is reasonable (approximately the 64<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.