

Independent Soft Drink Workers

Executive Director / CEO

EIN 311497376

OH · NTEE J40

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gary E Freeman, Executive Director / CEO** (\$14,406) against **every comparable organization** that fit the selection criteria — **97** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

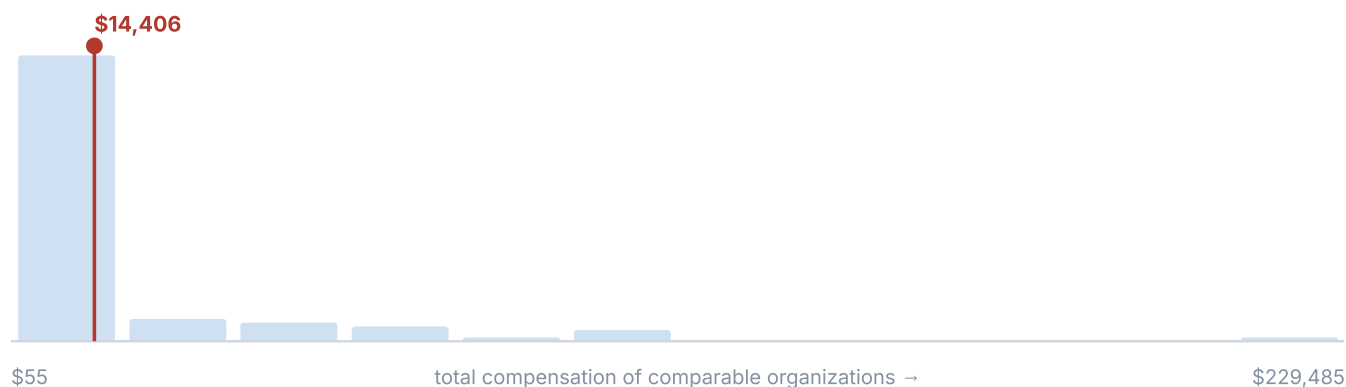
Benchmarked executive: Gary E Freeman — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$109,854 and \$245,943 — 0.67x to 1.50x the subject's \$163,962 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

97 organizations qualified on sector, size, and geography → **97** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,545	\$4,786	\$8,287	\$16,242	\$47,759	\$14,406
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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
Seiu Local 721 Training Trust Fund	CA	\$163,512	Trustee Chair	\$35,478	\$28,094	2024
Sheet Metal Workers Local No 3	NE	\$164,742	Financial Secretary	\$64,438	\$63,558	2024
The Steamfitting Industry Labor Management Cooperation Committee	NY	\$161,422	Executive Administrator	\$70,808	\$60,411	2023
Sacramento County Administrative	CA	\$166,621	President	\$13,600	\$10,492	2025
Faculty Association Of Monmouth	NJ	\$166,674	President	\$6,000	\$4,786	2025
Afge Tsa Local 1230	CA	\$167,733	President	\$5,006	\$3,964	2024
Professional Personnel Of Van Dyke	MI	\$159,395	Negotiator Exec.board	\$6,502	\$5,996	2025
American Federation Of State County & Municipal Employees	IL	\$170,166	President	\$19,839	\$18,415	2023
Westchester & Putnam Plumbers & Steamfit	NY	\$157,388	Trustee	\$112,619	\$96,082	2023
Roger Williams University Faculty Association Inc	RI	\$170,551	President/negotiation Team	\$11,500	\$10,411	2023
United Brotherhood Of Carpenters	TN	\$157,157	President	\$363	\$340	2025
International Union East Moline U A W Building	IL	\$171,669	President	\$3,296	\$3,059	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Federation Of Musicians	NE	\$174,834	President	\$900	\$888	2024
Assoc Of Prof Police Officers	IL	\$151,134	President	\$5,865	\$5,444	2023
San Mateo County Probation And Detention	CA	\$148,806	President	\$3,500	\$2,772	2024
Laborers Local 754	NY	\$148,769	Trustee	\$54,706	\$46,673	2023
Greater Atlanta Area Employees	GA	\$180,730	Executive Di	\$51,000	\$47,027	2024
United Mine Workers Of America Local 2300	PA	\$183,255	President	\$17,760	\$16,242	2024
Santa Monica Municipal	CA	\$143,403	President	\$6,000	\$4,892	2023
American Federation Of Teachers	NY	\$184,706	President	\$18,292	\$15,606	2023
Deaconess Medical Staff Office	WA	\$142,371	Emergency & Ethics Committee Chairs	\$6,375	\$5,389	2023
Fall River Administrators	RI	\$142,260	President	\$6,000	\$5,276	2024
Security Police Association Of Neva	NV	\$141,322	Preisident	\$5,203	\$4,659	2025
Miracosta College Faculty Assembly	CA	\$140,749	Vice President	\$2,500	\$1,929	2025
Metropolitan Dade County Solid Wast	FL	\$139,310	President	\$6,750	\$5,815	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 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 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	97 organizations. Compensation range \$55–\$229,485; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$163,962); for reference, expenses \$175,974 and assets \$395,758.
ROLE MATCH	Gary E Freeman, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	70 th
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	70 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 (Gary E Freeman) 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 97 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$14,406 is reasonable (approximately the 70th 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.