

Pleasant Hill Volunteer Fire Department Inc

Executive Director / CEO

EIN 311569512

NC · NTEE Y43

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jason Reynolds, Executive Director / CEO** (\$905) against **every comparable organization** that fit the selection criteria — **118** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Jason Reynolds — 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 (Y43).
BUDGET	Total revenue between \$90,429 and \$202,453 — 0.67x to 1.50x the subject's \$134,969 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

118 organizations qualified on sector, size, and geography → **118** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$501	\$2,034	\$9,406	\$20,963	\$52,240	\$905
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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 NC 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
Benevolent & Protective Order Of Elks	WV	\$134,349	Treasurer	\$2,400	\$2,515	2024
Uniao Portuguesa Beneficente Inc	RI	\$133,796	President	\$1,000	\$928	2024
Bpoe Elks Palmetto Lodge 2449	FL	\$137,282	Secretary	\$3,218	\$2,926	2024
Atlanta Water Association Inc	MS	\$137,303	President	\$360	\$378	2025
Henderson Fire Department	MN	\$132,462	President	\$400	\$394	2023
Benevolent And Protective Order Of Elks 2641 Decatur	TN	\$131,406	Treasurer	\$2,700	\$2,675	2025
Ensemble Innovation Ventures	CO	\$130,971	President And Chief Executive Officer	\$279,529	\$259,405	2024
Clark Shores Water Corporation	MA	\$130,712	President	\$3,160	\$2,829	2023
Knights Of Columbus Council 7612	MD	\$130,470	Financial Secretary	\$512	\$451	2025
Hogan Water Corp	IN	\$130,135	President	\$200	\$210	2023
Southern Research Institute Veba	AL	\$140,383	Trustee/duly Authorized Official	\$32,634	\$34,121	2024
Louisiana Scottish Rite Foundation	LA	\$129,490	Executive Dir.	\$10,435	\$10,834	2025
Sons Of Italy	PA	\$141,177	President	\$1,800	\$1,737	2024
Sierra Vista Lodge No 2065	AZ	\$141,677	Secretary	\$6,000	\$5,440	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Valley Water Supply Corp	TX	\$128,209	Sec/treasurer	\$12,000	\$11,960	2023
Penasco Mutual Domestic Water Consumers Association	NM	\$127,309	Director	\$26,719	\$27,813	2024
Cutchogue Cemetery Association	NY	\$143,463	Superintendent	\$15,607	\$13,649	2024
Fulton Elks Lodge	NY	\$126,033	Treasurer	\$2,500	\$2,130	2025
Kasson Fire Department	MN	\$125,681	President	\$300	\$287	2024
Fraternal Order Of Eagles	AK	\$144,953	Secretary	\$3,450	\$3,110	2025
Ifpa Retiree Veba Trust	IL	\$145,198	Trustee	\$86,672	\$82,465	2024
Shelby Owls Club Nest 2553 Inc	OH	\$145,274	Secretary/tr	\$29,120	\$29,850	2024
Boston Public School Teachers Retirement	MA	\$145,473	Secretary	\$22,439	\$19,515	2024
Starr Burying Ground Association	CT	\$124,457	Superintendent	\$12,000	\$10,889	2024
Indpt Order Of Odd Fellows Columbian Encampment #1	DC	\$124,410	Secretary	\$600	\$497	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **118** organizations. Compensation range \$77–\$259,405; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$134,969); for reference, expenses \$279,564 and assets \$534,610. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jason Reynolds, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	16 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	16 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 (Jason Reynolds) 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 118 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$905 is reasonable (approximately the 16th 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.