

Smith Steel Workers' Directly Affiliated

Executive Director / CEO

EIN 326066435

WI · NTEE J40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Donald Schrauth, Executive Director / CEO** (\$26,540) against **every comparable organization** that fit the selection criteria — **161** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

Benchmarked executive: Donald Schrauth — reported title "TRUSTEE", 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 \$165,075 and \$369,571 — 0.67x to 1.50x the subject's \$246,381 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

161 organizations qualified on sector, size, and geography → **161** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,215	\$4,963	\$10,917	\$23,454	\$71,524	\$26,540
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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 WI 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
Essex County Correctional Officers	MA	\$247,319	President	\$3,250	\$2,796	2024
Local Union 1483 Of The International	NE	\$247,702	President	\$11,758	\$12,467	2023
Cheektowaga Central Teachers Association Benefit Trust	NY	\$247,737	Fund Advisor	\$3,500	\$2,950	2025
Sheet Metal Morkers Local 202	MO	\$247,758	President/business Mgr	\$65,082	\$67,953	2023
American Postal Workers Union II	IL	\$247,856	President	\$11,686	\$11,001	2024
Local Union No 900 latse And	AL	\$248,404	President	\$252	\$261	2024
American Federation Of Teachers	MN	\$244,040	President	\$82,437	\$75,986	2025
Intl Brotherhood Of Boilermaker Mppb	CA	\$243,849	President	\$7,598	\$6,282	2024
Brass City Local Cacp Inc	CT	\$243,248	President	\$11,811	\$10,917	2023
International Association Of Sheet Metal Air Rail & Transportation 0023td	CA	\$243,029	President	\$5,696	\$4,710	2024
Protective Service Officers United	MD	\$242,695	President	\$18,969	\$16,981	2024
International Association Of Machinists & Aerospace Workers	IL	\$242,334	President	\$4,650	\$4,377	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Local No 1560 Amalgamated Transit Union	LA	\$242,327	President	\$22,245	\$23,454	2024
American Postal Workers Union	PA	\$242,172	President	\$7,250	\$6,923	2024
Edinburg American Federation Of Teachers	TX	\$250,981	President	\$19,200	\$17,916	2025
Brotherhood Of Railroad Signalmen	NM	\$241,426	President	\$2,426	\$2,573	2023
Shreveport Professional Firefighters	LA	\$241,319	President	\$12,600	\$13,285	2024
Utility Workers United Association	PA	\$252,237	Executive Bo	\$2,466	\$2,355	2024
International Union Uaw Local 2377	CT	\$252,512	President	\$5,000	\$4,622	2023
International Alliance Of Theatrical Stage Employe	LA	\$253,761	Business Agent	\$53,980	\$56,914	2024
North Tucson Firefighters	AZ	\$253,937	President	\$14,500	\$13,353	2024
American Train Dispatchers Assoc	TX	\$253,997	Vice General Chairman	\$42,283	\$40,499	2024
United Professional Pro Force Of	SC	\$254,622	President	\$12,848	\$12,834	2024
Milpitas Police Officers Association	CA	\$235,488	President	\$10,900	\$8,780	2025
Las Vegas Peace Officers Association	NV	\$234,866	President	\$6,681	\$6,247	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	161 organizations. Compensation range \$17–\$270,059; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$246,381); for reference, expenses \$166,444 and assets \$3,118,470.
ROLE MATCH	Donald Schrauth, reported title " <i>TRUSTEE</i> ", 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	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	26 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	77 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	82 nd
All sources (D + E + F), adjusted	76 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 (Donald Schrauth) 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 161 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,540 is reasonable (approximately the 77th 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.