

This analysis benchmarks the total compensation of **Todd Merton, Executive Director / CEO** (\$132,215) against **every comparable organization** that fit the selection criteria — **452** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

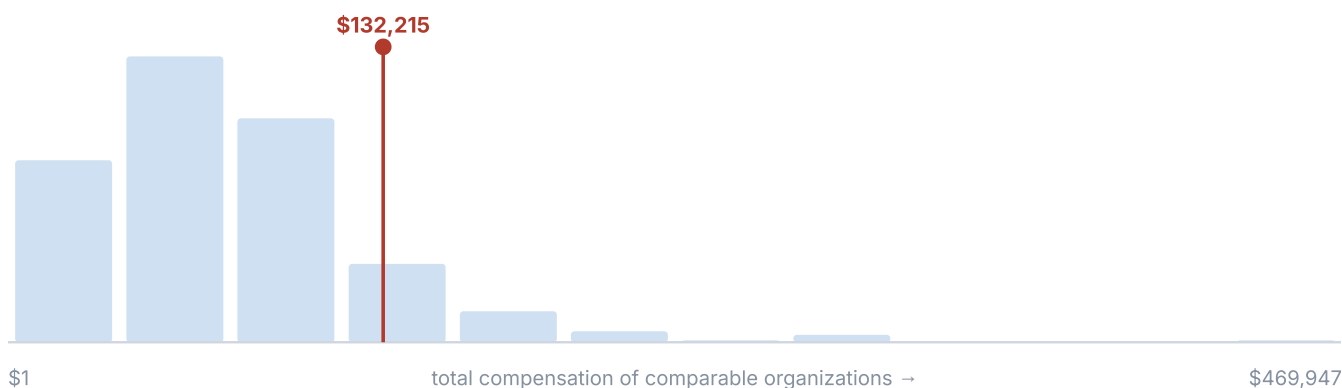
**Benchmarked executive:** Todd Merton — reported title “Bookkeeper”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (S41).
- BUDGET** Total revenue between \$149,901 and \$335,601 — 0.67x to 1.50x the subject's \$223,734 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

**452** organizations qualified on sector, size, and geography → **452** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$15,700	\$43,805	\$71,289	\$100,021	\$140,054	\$132,215
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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 NY 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="#">Creative Enterprise Zone</a>	MN	\$223,848	Executive Di	\$91,528	<b>\$100,085</b>	2024
<a href="#">Blair Chiropractic Membership</a>	AL	\$223,589	Executive Director	\$66,824	<b>\$79,892</b>	2024
<a href="#">Western Medical Center</a>	CA	\$223,931	Chief Of Staff	\$60,000	<b>\$59,029</b>	2023
<a href="#">Welding Research Council Inc</a>	OH	\$224,007	Secretary	\$25,000	<b>\$30,168</b>	2023
<a href="#">Veterinary Specialty Practice Alliance Inc</a>	OH	\$223,460	Executive Director	\$62,400	<b>\$73,140</b>	2024
<a href="#">Next Generation In Trucking Association</a>	KY	\$223,098	President	\$141,413	<b>\$173,099</b>	2023
<a href="#">Denver Petroleum Club Inc</a>	CO	\$224,516	Executive Director	\$90,000	<b>\$95,503</b>	2024
<a href="#">The Lower Niagara River Region Chamber</a>	NY	\$222,922	Past President	\$82,458	<b>\$82,458</b>	2024
<a href="#">Nevada Petroleum Marketers &amp;</a>	UT	\$224,761	State Execut	\$80,285	<b>\$90,933</b>	2024
<a href="#">Nw High Performance</a>	OR	\$222,514	Executive Dir.	\$134,514	<b>\$142,323</b>	2023
<a href="#">United Vegetable Growers Cooperative</a>	CA	\$225,143	Ceo	\$250,000	<b>\$238,899</b>	2024
<a href="#">Rogue Valley Vintners</a>	OR	\$222,028	Executive Director	\$80,500	<b>\$85,174</b>	2023
<a href="#">Bedford Chamber Of Commerce Inc</a>	VA	\$221,895	President	\$55,108	<b>\$60,624</b>	2023
<a href="#">Order Of The Engineer Inc</a>	AZ	\$225,594	Executive Director	\$73,650	<b>\$78,385</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Real Estate Association Of Puget Sound</a>	WA	\$221,839	Chairman	\$70,900	<b>\$72,322</b>	2023
<a href="#">Lamoille Economic Development Corp</a>	VT	\$225,726	Executive Director	\$95,000	<b>\$103,090</b>	2025
<a href="#">Georgia Head Start Association Inc</a>	GA	\$221,542	Executive Director	\$67,371	<b>\$74,965</b>	2024
<a href="#">North Carolina Motorsports</a>	NC	\$226,226	Executive Di	\$60,000	<b>\$68,608</b>	2024
<a href="#">German American Business Assoc Of Calif</a>	CA	\$226,244	Executive Director	\$48,692	<b>\$46,530</b>	2024
<a href="#">Misquamicut Business Association</a>	RI	\$226,497	Executive Di	\$56,300	<b>\$59,742</b>	2024
<a href="#">Missouri State Assessors Association</a>	MO	\$220,614	Secretary	\$300	<b>\$352</b>	2024
<a href="#">Shoreline Chamber Of Commerce</a>	CT	\$226,889	President	\$72,500	<b>\$75,227</b>	2024
<a href="#">Greater Fairbanks Board Of Realtors</a>	AK	\$220,348	Executive Di	\$85,522	<b>\$90,483</b>	2024
<a href="#">Adams County Chamber Of Commerce Inc</a>	WI	\$220,256	Executive Director	\$50,000	<b>\$57,787</b>	2024
<a href="#">New Mexico Independent Power Producers</a>	AZ	\$227,260	Director	\$182,733	<b>\$194,481</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **452** organizations. Compensation range \$1–\$469,947; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$223,734); for reference, expenses \$223,734 and assets \$357,833.
ROLE MATCH	Todd Merton, reported title " <i>Bookkeeper</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	25 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	90 <sup>th</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	83 <sup>rd</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 (Todd Merton) 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 452 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$132,215 is reasonable (approximately the 87<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.