

American Federation Of State County & Municipal Employees

Executive Director / CEO

EIN 363316400
 IL · NTEE J40
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Eric Mccubbin, Executive Director / CEO** (\$19,839) against **every comparable organization** that fit the selection criteria — **111** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

Benchmarked executive: Eric Mccubbin — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

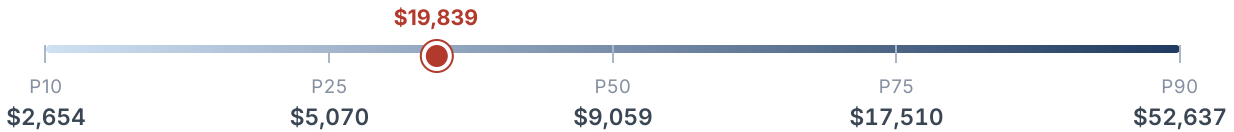
SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$114,011 and \$255,249 — 0.67x to 1.50x the subject's \$170,166 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

111 organizations qualified on sector, size, and geography → **111** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,654 10TH	\$5,070 25TH	\$9,059 MEDIAN	\$17,510 75TH	\$52,637 90TH	\$19,839 THIS ORG · 78TH
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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 IL 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
Roger Williams University Faculty Association Inc	RI	\$170,551	President/negotiation Team	\$11,500	\$11,216	2023
International Union East Moline U A W Building	IL	\$171,669	President	\$3,296	\$3,296	2023
Afge Tsa Local 1230	CA	\$167,733	President	\$5,006	\$4,270	2024
Faculty Association Of Monmouth	NJ	\$166,674	President	\$6,000	\$5,157	2025
Sacramento County Administrative	CA	\$166,621	President	\$13,600	\$11,303	2025
American Federation Of Musicians	NE	\$174,834	President	\$900	\$956	2024
Sheet Metal Workers Local No 3	NE	\$164,742	Financial Secretary	\$64,438	\$68,474	2024
Independent Soft Drink Workers	OH	\$163,962	President	\$14,406	\$15,520	2023
Seiu Local 721 Training Trust Fund	CA	\$163,512	Trustee Chair	\$35,478	\$30,267	2024
The Steamfitting Industry Labor Management Cooperation Committee	NY	\$161,422	Executive Administrator	\$70,808	\$65,083	2023
Greater Atlanta Area Employees	GA	\$180,730	Executive Di	\$51,000	\$50,664	2024
Professional Personnel Of Van Dyke	MI	\$159,395	Negotiator Exec.board	\$6,502	\$6,460	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Westchester & Putnam Plumbers & Steamfit	NY	\$157,388	Trustee	\$112,619	\$103,513	2023
United Brotherhood Of Carpenters	TN	\$157,157	President	\$363	\$367	2025
United Mine Workers Of America Local 2300	PA	\$183,255	President	\$17,760	\$17,498	2024
American Federation Of Teachers	NY	\$184,706	President	\$18,292	\$16,813	2023
Assoc Of Prof Police Officers	IL	\$151,134	President	\$5,865	\$5,865	2023
Electrical Industry Drug-free Allia	IL	\$190,884	Administrato	\$254,537	\$247,234	2024
San Mateo County Probation And Detention	CA	\$148,806	President	\$3,500	\$2,986	2024
Laborers Local 754	NY	\$148,769	Trustee	\$54,706	\$50,283	2023
St Joseph Area Sheet Metal Workers	MO	\$191,817	Coordinator	\$16,988	\$18,302	2023
Hillsboro Police Officers' Association	OR	\$192,040	President	\$9,450	\$8,671	2024
Professional Staff Association	NY	\$192,325	President	\$7,800	\$6,963	2024
Green River United Faculty Coalition	WA	\$193,722	Treasurer	\$8,766	\$7,983	2023
Rescue Union Federation Of Teachers	CA	\$195,711	President	\$4,000	\$3,324	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	111 organizations. Compensation range \$59–\$247,234; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$170,166); for reference, expenses \$188,386 and assets \$1,007,913.
ROLE MATCH	Eric Mccubbin, 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	18 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	78 th
Total compensation (D + F), as reported (no adjustments)	77 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	78 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 (Eric Mccubbin) 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 111 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$19,839 is reasonable (approximately the 78th 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.