

Fire Family Foundation

Executive Director / CEO

EIN 364613248

CA · NTEE M24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dixie Abramian, Executive Director / CEO** (\$36,974) against **every comparable organization** that fit the selection criteria — **193** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

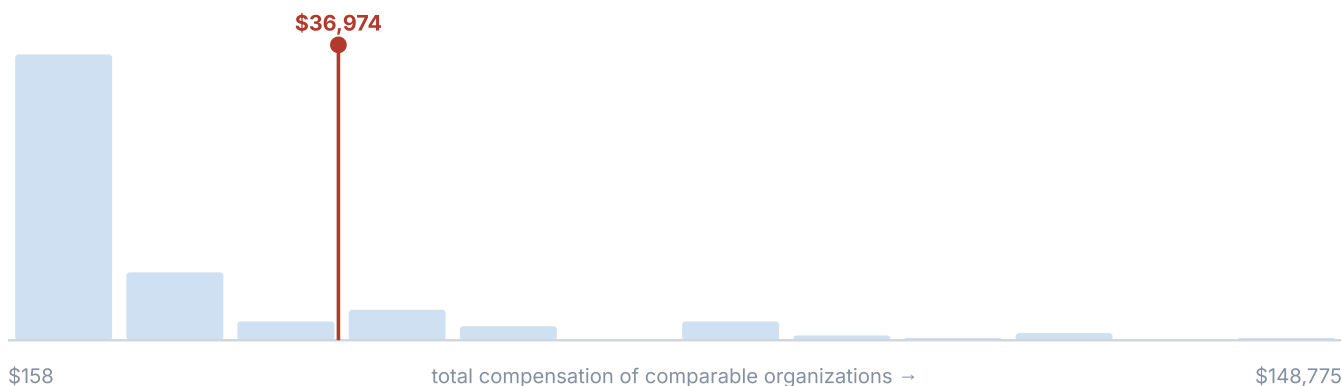
SECTOR Organizations sharing the subject's NTEE classification (M24).

BUDGET Total revenue between \$275,619 and \$617,058 — 0.67x to 1.50x the subject's \$411,372 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

193 organizations qualified on sector, size, and geography → **193** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$725	\$2,247	\$6,673	\$20,372	\$51,606	\$36,974
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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 CA 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
Tyler County Emergency Squad Unit 1	WV	\$407,095	President	\$677	\$874	2023
Pittsford Volunteer Fire	NY	\$416,878	Chief	\$2,065	\$2,161	2024
Shoemakersville Fire Company No 1	PA	\$416,935	President	\$15,062	\$17,395	2024
Merrick Volunteer Fire Department Inc	NY	\$417,894	Secretary	\$2,000	\$2,155	2023
The Saint James Fire Department Incorporated	NY	\$420,150	Treasurer	\$13,277	\$13,894	2024
Leaksville Volunteer Fire Dept	NC	\$402,463	Secretary	\$40,636	\$50,061	2023
Moon Twp Volunteer Fire Co	PA	\$401,749	Treasurer	\$4,150	\$4,793	2024
Pulaski Tri County Fire Department	WI	\$421,774	Chief	\$17,726	\$22,073	2023
Little River Fire Department Inc	NC	\$422,636	Vice President	\$5,369	\$6,615	2023
Creedmoor Volunteer Fire Department	NC	\$426,446	Assistant Fire Chief	\$8,400	\$10,348	2023
White Springs Fire Association Inc	NY	\$427,043	Treasurer	\$9,100	\$9,523	2024
Swedesburg Volunteer Fire Company	PA	\$427,580	Board Member	\$18,740	\$22,282	2023
Oakdale Fire Company Inc	CT	\$427,787	Asst Deputy	\$4,760	\$5,035	2025
Somerton Volunteer Fire Company	OH	\$429,145	Chief	\$1,846	\$2,332	2023
Stroud Township Volunteer Fire	PA	\$429,485	Treasurer	\$2,400	\$2,772	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Gardner Lake Volunteer Fire Company Inc	CT	\$393,064	Treasurer	\$9,000	\$10,061	2023
Mountain Top Fire Company Inc	PA	\$393,046	Vice President	\$7,134	\$8,239	2024
Butler Volunteer Fire Department	WI	\$392,331	President/chief	\$9,990	\$12,439	2023
Saxis Volunteer Fire Company I	VA	\$391,443	Treasurer	\$1,200	\$1,342	2024
Spring Valley Area Emergency Services Corp	WI	\$431,430	Fire Chief	\$4,000	\$4,838	2024
Western Salisbury Volunteer Fire Company	PA	\$432,068	Fire Chief	\$1,800	\$2,079	2024
Lowell Volunteer Fire Dept	NC	\$433,397	Fire Chief	\$22,921	\$27,427	2024
Elizabeth Volunteer Fire Department	IN	\$434,627	Clerk	\$20,336	\$25,569	2023
Paxtonia Fire Company	PA	\$434,688	President	\$12,000	\$13,858	2024
Fairmont Fire Department Relief Assoc	MN	\$386,302	President	\$550	\$648	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 193 organizations. Compensation range \$158–\$148,775; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$411,372); for reference, expenses \$304,998 and assets \$1,129,081.

ROLE MATCH	Dixie Abramian, reported title "CHARIMAN", 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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	22 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	82 nd
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Dixie Abramian) 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 193 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,974 is reasonable (approximately the 82nd 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.