

American Legion Walter Graham Post 332

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Keith West, Executive Director / CEO** (\$43,428) against **every comparable organization** that fit the selection criteria — **82** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

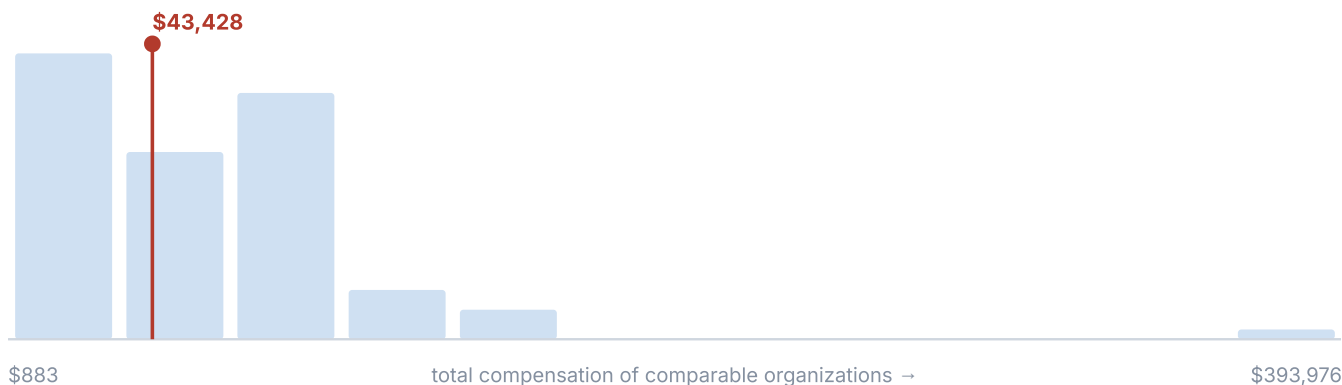
SECTOR Organizations sharing the subject's NTEE classification (W30).

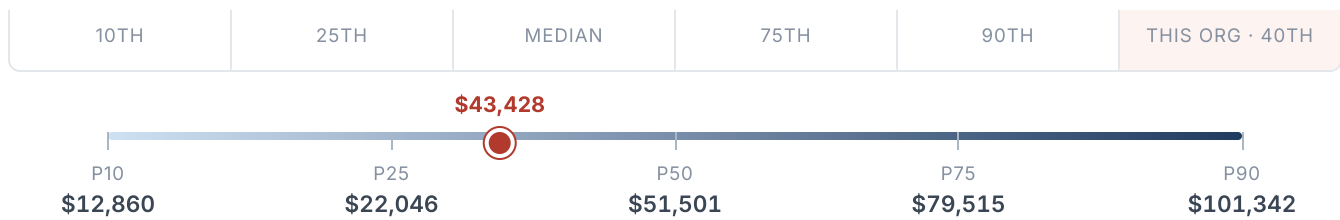
BUDGET Total revenue between \$289,681 and \$648,540 — 0.67x to 1.50x the subject's \$432,360 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

82 organizations qualified on sector, size, and geography → **82** within the band form the benchmarked peer set.

Distribution of comparable compensation





■ 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
Returning Veterans Project	OR	\$435,384	Executive Dir.	\$109,882	\$103,795	2024
National Memorial Of Military	IL	\$436,890	Secretary	\$10,800	\$10,800	2024
Saratoga Warhorse Foundation Inc	NY	\$439,809	Executive Di	\$155,357	\$147,014	2023
Roslyn Vfw Home Association	PA	\$440,300	Bar Manager Board Member	\$39,600	\$41,355	2023
Friends Of Fisher House - Illinois Inc	IL	\$419,182	President	\$45,000	\$45,000	2024
Liet Harold R Cornwall Post 1298	KY	\$447,276	Quartermaster	\$6,500	\$7,313	2023
It's About The Warriors Foundation	PA	\$415,009	Executive Director/president/secretary	\$85,980	\$87,215	2024
Skeleton Crew Adventures	TX	\$459,641	Director Of	\$47,017	\$49,253	2023
Department Of Sc Vfw Of United States	SC	\$404,075	Service Officer	\$56,000	\$57,894	2025
23rd Veteran	MN	\$461,910	Executive Director	\$85,800	\$86,236	2024
Commodore Denig American Legion	OH	\$462,253	Adjutant	\$2,400	\$2,586	2024
Wisconsin Veterans Network Inc	WI	\$462,596	Executive Dir.	\$68,992	\$73,290	2024
Newby-ginnings Of North Idaho Inc	ID	\$401,878	Executive Director	\$52,000	\$57,929	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
National Guard Association Of Sc	SC	\$465,989	Executive Director	\$80,000	\$84,893	2024
Take A Vet Fishing Nfp	FL	\$466,907	President	\$50,000	\$49,189	2023
Angel Force Usa	CA	\$467,001	President	\$19,000	\$17,181	2023
Navy League Of The Us-honolulu Council	HI	\$469,792	Executive Director/national Director	\$96,211	\$87,618	2024
Outdoor Association For True Heroes Inc	TX	\$391,677	Founder, Executive Directo	\$96,000	\$97,679	2024
Honoring Our Fallen	CA	\$390,886	Ceo\founder	\$78,667	\$69,096	2024
Jerry Ambrose Veterans Council Of Mohave County	AZ	\$475,017	President	\$2,550	\$2,495	2024
Lake Belton Vfw 10377	TX	\$384,655	Quartermaster	\$14,400	\$14,274	2025
Independence For Veterans Inc	NJ	\$383,925	President	\$73,517	\$68,738	2023
The United States Armor Association	GA	\$481,890	Executive Di	\$72,000	\$73,638	2024
Hesperus	AZ	\$381,890	Executive Director	\$86,154	\$84,279	2024
American Freedom Foundation	FL	\$378,457	President	\$132,509	\$130,360	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 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	82 organizations. Compensation range \$883–\$393,976; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$432,360); for reference, expenses \$469,678 and assets \$831,977.
ROLE MATCH	Keith West, reported title " <i>Manager</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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	40 th
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	41 st
All sources (D + E + F), adjusted	40 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 (Keith West) 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 82 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$43,428 is reasonable (approximately the 40th 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.