

Lake Zurich Post 964 American Legion

Executive Director / CEO

EIN 366206063

IL · NTEE W30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Pugh, Executive Director / CEO** (\$19,875) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

Benchmarked executive: Robert Pugh — reported title "FINANCE OFFICER (THRU 10/24)", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

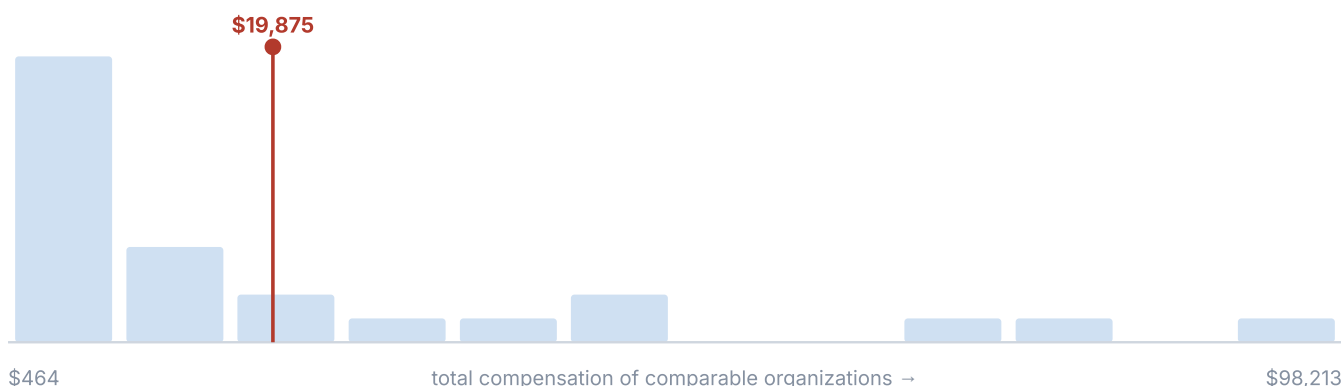
SECTOR Organizations sharing the subject's NTEE classification (W30).

BUDGET Total revenue between \$53,670 and \$120,157 — 0.67x to 1.50x the subject's \$80,105 (the band tightens as size grows).

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

25 organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,488	\$3,529	\$9,598	\$30,760	\$60,587	\$19,875
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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
Veterans Home Association Of Valley View	PA	\$80,299	Head Bar Tender	\$23,188	\$24,216	2023
100 Entrepreneurs Foundation Inc	MD	\$79,404	President &	\$37,579	\$36,792	2023
American Legion Post 165	CT	\$81,585	Adjutant	\$500	\$464	2025
Silver Spring Memorial Post 2562 Vf	MD	\$78,130	Post Quartermaster	\$2,600	\$2,546	2023
Department Of Massachusetts Vfw Auxiliary Inc	MA	\$83,297	President	\$4,703	\$4,299	2024
Us For Warriors Foundation	CA	\$84,114	Executive Director	\$2,175	\$1,910	2024
Patriotic Kenny Foundation	MN	\$75,889	Executive Di	\$6,500	\$6,533	2024
Brockport Area Veterans Club Inc	NY	\$84,547	Treasurer	\$1,275	\$1,207	2023
Byron L Sylvaro Post 82 American Legion	MA	\$75,389	Jr Vice Commander	\$10,500	\$9,598	2024
American Legion	VT	\$74,473	First Vice Commander	\$3,348	\$3,529	2023
Operation Vet Fit Inc	SC	\$86,309	President	\$17,240	\$18,294	2024
American Legion Post #132 Emerson & Lane	ME	\$72,742	Commander	\$1,200	\$1,191	2025
St Cloud Standdown Inc	MN	\$96,010	Director	\$2,400	\$2,412	2024
American Legion Post 333	IN	\$97,240	Service Officer	\$4,360	\$4,677	2024
Kiester Legion Post 454	MN	\$97,728	Commander	\$4,716	\$4,740	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Feast Of Crispian	WI	\$98,596	President & Managing Director	\$28,125	\$30,760	2023
Veterans Of Foreign Wars Department Of	CA	\$58,540	Quarter Master	\$12,000	\$10,540	2024
Stamford Veterans Park Partnership Inc	CT	\$57,293	Executive Director	\$82,500	\$76,653	2025
Cecil Field Powmia Memorial Inc	FL	\$107,335	Director	\$10,408	\$9,945	2024
Lebaron Post Home Association	PA	\$107,789	Director	\$4,700	\$4,908	2023
Servicemen's Club Inc	MN	\$108,950	Club Manager	\$40,062	\$41,455	2023
American Legion Post 12	VT	\$109,920	Finance Offi	\$15,000	\$15,357	2024
Gen Richard G Stillwell Korean War	VA	\$114,696	President	\$100,000	\$98,213	2024
Hershey Memorial Post 3502 Canteen	PA	\$117,525	Canteen Mana	\$40,905	\$42,718	2023
Veteran Business Project Inc	IL	\$118,064	Ceo	\$72,500	\$72,500	2024

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 25 organizations. Compensation range \$464–\$98,213; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$80,105); for reference, expenses \$75,075 and assets \$423,315.

ROLE MATCH Robert Pugh, reported title "*FINANCE OFFICER (THRU 10/24)*", 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.**

OUTLIERS 3 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	68 th
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	68 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 (Robert Pugh) 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 25 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,875 is reasonable (approximately the 68th 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.