

# Grand Lodge Of The Independent

Executive Director / CEO

EIN 380677120  
 MI · NTEE Y41  
 FY ending 2024-08-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Brian Barr, Executive Director / CEO** (\$29,650) against **every comparable organization** that fit the selection criteria — **186** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Brian Barr — reported title “GRAND SECRET”, 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 (Y41).
BUDGET	Total revenue between \$142,691 and \$319,459 — 0.67x to 1.50x the subject's \$212,973 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**186** organizations qualified on sector, size, and geography → **186** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,296	\$4,359	\$12,132	\$33,238	\$57,232	\$29,650
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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 MI 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="#">Montville Pba Local #140</a>	NJ	\$213,273	President	\$400	<b>\$346</b>	2024
<a href="#">Chevra Kadisha Of Alliance</a>	NJ	\$213,934	Director	\$24,082	<b>\$20,831</b>	2024
<a href="#">Steere Family Ri Historical Cemetery #29</a>	RI	\$214,803	President, Treasurer	\$2,745	<b>\$2,550</b>	2024
<a href="#">Public Cemetery Of Cullman</a>	AL	\$215,326	President	\$6,000	<b>\$6,465</b>	2023
<a href="#">Chico-Ieland Stanford Masonic Temple Association</a>	CA	\$210,124	Cfo	\$21,308	<b>\$17,826</b>	2024
<a href="#">Scott County Moose Lodge No 2324</a>	IN	\$216,053	Administrator	\$10,200	<b>\$10,153</b>	2025
<a href="#">Wcribma - Veba</a>	MA	\$209,745	Trustee	\$114,482	<b>\$99,669</b>	2024
<a href="#">Brenham Cemetery Association</a>	TX	\$208,612	Treasurer/secretary	\$66,841	<b>\$64,778</b>	2024
<a href="#">Northwest Florida Defense Coalition</a>	FL	\$208,353	Executive Di	\$57,114	<b>\$51,982</b>	2024
<a href="#">Benevolent &amp; Protective Order Of Elks Of The Usa</a>	NY	\$217,775	Secretary	\$1,500	<b>\$1,279</b>	2025
<a href="#">The Miaamsaa Voluntary Beneficiary Association Trust</a>	MA	\$217,784	Trustee	\$39,046	<b>\$34,998</b>	2023
<a href="#">Carpenters' Guaranty Fund</a>	MI	\$217,969	Chairman	\$119,516	<b>\$116,435</b>	2025
<a href="#">Mount Lawn Cemetery Association Inc</a>	NC	\$218,536	Maintenance	\$48,000	<b>\$49,471</b>	2023
<a href="#">Florida Puerto Rico District Of Ite</a>	FL	\$219,405	Director	\$2,000	<b>\$1,820</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pennville loof Twin Hills Cemetery</a>	IN	\$219,726	Member	\$13,390	<b>\$13,680</b>	2024
<a href="#">Fraternal Order Of Eagles</a>	VT	\$205,841	Secretary Tr	\$11,110	<b>\$10,834</b>	2024
<a href="#">Henry's Fork Groundwater District</a>	ID	\$205,459	Chairman	\$6,150	<b>\$6,338</b>	2024
<a href="#">Voluntary Benefits Plan For Retired</a>	OH	\$205,411	Benefits Committee Chair	\$35,270	<b>\$37,261</b>	2023
<a href="#">Cloquet Lodge 1274 Loyal Order Of Moose</a>	MN	\$204,882	Administrator	\$10,400	<b>\$9,956</b>	2024
<a href="#">Jewish Cemetery Association Of Greater</a>	CT	\$204,847	Executive Director	\$24,300	<b>\$22,074</b>	2024
<a href="#">National Alliance Of State Drug</a>	TX	\$221,576	Director	\$30,000	<b>\$29,933</b>	2023
<a href="#">Bellefontaine Cemetery Society</a>	IN	\$204,089	President	\$600	<b>\$613</b>	2024
<a href="#">Obi Retiree Medical Voluntary</a>	NH	\$221,928	Trustee	\$32,000	<b>\$28,627</b>	2024
<a href="#">Linville Haile Water System Inc</a>	LA	\$203,428	Secretary	\$19,200	<b>\$20,483</b>	2024
<a href="#">Hawkeye Equine Aid Program</a>	IA	\$222,690	Administrative Assistant	\$5,590	<b>\$6,105</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	186 organizations. Compensation range \$88–\$1,341,906; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$212,973); for reference, expenses \$347,660 and assets \$8,353,679. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Brian Barr, reported title " <i>GRAND SECRET</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	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	72 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	69 <sup>th</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	68 <sup>th</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 (Brian Barr) 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 186 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,650 is reasonable (approximately the 72<sup>nd</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.