

American Federation Of Govt Employees Local 933

EIN 382019718

MI · NTEE J40

FY ending 2023-12-31

June 9, 2026

Executive Director / CEO

This analysis benchmarks the total compensation of **Benjamin Mahan, Executive Director / CEO** (\$8,725) against **every comparable organization** that fit the selection criteria — **168** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

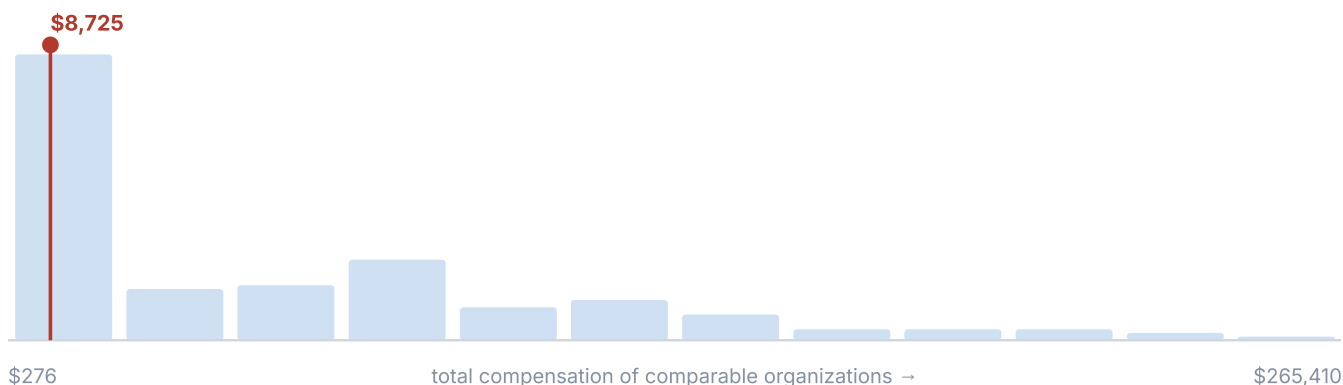
Benchmarked executive: Benjamin Mahan — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$302,626 and \$677,523 — 0.67x to 1.50x the subject's \$451,682 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

168 organizations qualified on sector, size, and geography → **168** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,135 10TH	\$7,277 25TH	\$25,343 MEDIAN	\$85,749 75TH	\$143,328 90TH	\$8,725 THIS ORG · 27TH
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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
American Federation Of Local Government	AL	\$456,182	President	\$20,400	\$20,740	2024
Building And Construction Trades Council	NV	\$446,827	President	\$300	\$276	2025
Salt Lake Police Association	UT	\$445,852	President	\$18,600	\$17,914	2024
International Federation Of Professional	NJ	\$457,558	President	\$22,355	\$19,337	2023
American Federation Of Teachers	NY	\$444,984	Co-president	\$5,590	\$4,754	2024
United Brotherhood Of Carpenters	AL	\$458,952	President	\$748	\$761	2024
Port Authority Field Supervisors	NJ	\$442,527	President	\$3,250	\$2,731	2024
Operating Engineers Local 324	MI	\$434,382	Trustee	\$75,632	\$73,462	2024
International Union Uaw Local 2406	TN	\$471,254	F.s./treas.	\$11,477	\$11,353	2024
Glaziers Architectural Metal & Glass	CA	\$431,271	Warden	\$8,900	\$7,232	2024
Joint Apprentice Training Committee	PA	\$428,826	Union Trustee	\$129,404	\$125,024	2023
Committee For Fair And Equal Representation	IL	\$427,049	President	\$92,616	\$85,684	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Niagara County Electrical Construction	NY	\$477,138	Secretary	\$61,912	\$52,647	2024
Ironworkers Local 292 Gen Bldg Cont Assned Fd	IN	\$423,778	Apprenticeship Coordinator	\$63,871	\$63,385	2024
Lawrence & Memorial Hospital Registered	CT	\$423,768	President	\$25,859	\$23,490	2023
Colorado Jobs With Justice Inc	CO	\$423,736	Executive Director	\$88,000	\$81,751	2023
Local 37 Iron Workers Jac Fund	RI	\$481,058	Union Trustee	\$111,319	\$103,415	2023
United Union Of Roofers Waterproofers	NJ	\$481,334	President	\$5,649	\$4,746	2024
Roofers Local Union 34	MD	\$422,016	Business Rep	\$15,600	\$14,130	2023
Elevator Constructors Building	MA	\$420,795	President	\$74,951	\$63,381	2024
National Association Of Independent	VA	\$419,645	President	\$19,150	\$17,400	2024
Abatement Workers Local #207 Joint Training Fund	MI	\$484,778	Training Director	\$43,004	\$41,770	2024
Employing Bricklayers Association	PA	\$417,332	Exec Director	\$120,042	\$112,652	2024
United Brotherhood Of Carpenters	OH	\$486,457	President	\$3,809	\$3,698	2025
Natl Postal Mail Handlers Union	OR	\$416,772	President	\$60,542	\$54,470	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 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 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.

● Sample, role match & sensitivity

PEER COUNT	168 organizations. Compensation range \$276–\$265,410; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$451,682); for reference, expenses \$434,688 and assets \$282,362.
ROLE MATCH	Benjamin Mahan, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	27 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	26 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 (Benjamin Mahan) 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 168 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$8,725 is reasonable (approximately the 27th 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.