

Gnesen Volunteer Fire Department Inc

Executive Director / CEO

EIN 411472326
 MN · NTEE M24
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Steve Tarnowski, Executive Director / CEO** (\$15,560) against **every comparable organization** that fit the selection criteria — **189** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

Benchmarked executive: Steve Tarnowski — reported title “GAMBLING 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 (M24). |
| BUDGET | Total revenue between \$195,496 and \$437,679 — 0.67x to 1.50x the subject's \$291,786 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue. |

189 organizations qualified on sector, size, and geography → **189** within the band from the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|-------|---------|---------|----------|----------|-----------------|
| \$457 | \$1,295 | \$4,021 | \$15,987 | \$35,812 | \$15,560 |
|-------|---------|---------|----------|----------|-----------------|



● 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 MN 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 |
|---|-------|-----------|-----------------|-----------------|-----------------|------|
| Buffalo Springs Lake Volunteer | TX | \$291,987 | President | \$2,772 | \$2,806 | 2023 |
| North Franklin Township Volunteer | PA | \$290,795 | President | \$2,380 | \$2,402 | 2023 |
| Mendon Fire Department Inc | NY | \$289,747 | President | \$1,200 | \$1,097 | 2023 |
| Rye Volunteer Firefighters Inc | NY | \$288,373 | Chief/secretary | \$1,200 | \$1,066 | 2024 |
| Primos-secane-westbrook Park Fire | PA | \$297,704 | President | \$17,640 | \$17,292 | 2024 |
| Watford City Volunteer Fire Dept | ND | \$299,429 | Chief | \$10,892 | \$12,097 | 2023 |
| Factoryville Fire Company | PA | \$299,732 | Treasurer | \$3,600 | \$3,633 | 2023 |
| South Haven Firemens Relief Association | MN | \$283,323 | Treasurer | \$1,200 | \$1,166 | 2024 |
| Safety First Volunteer Fire Co | PA | \$283,305 | Steward | \$33,120 | \$33,426 | 2023 |
| Penderlea Fire Department | NC | \$300,834 | Assistant Chief | \$175 | \$178 | 2024 |
| Town Of Carlton Fire Company No 1 Inc | NY | \$301,023 | President | \$480 | \$426 | 2024 |
| Clarendon Fire Company Inc | NY | \$301,735 | President | \$500 | \$444 | 2024 |
| International Assoc Of Fire Fighte | CT | \$302,461 | Board Member | \$7,000 | \$6,452 | 2024 |
| Canajoharie Volunteer Firefighters Inc | NY | \$281,037 | Treasurer | \$500 | \$444 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|------------------------|-----------------|-----------------|------|
| Three Oaks Emergency Vehicle Association | MI | \$303,482 | Administrator/director | \$82,286 | \$83,489 | 2024 |
| Bexar County Emergency Services Districts Association | TX | \$280,000 | Executive Director | \$17,150 | \$17,362 | 2023 |
| Sellersburg Vol Fire Dept | IN | \$303,586 | Board Member | \$65,943 | \$68,358 | 2024 |
| Webster Volunteer Fire Department Inc | NY | \$279,416 | Treasurer | \$9,440 | \$8,633 | 2023 |
| C B S Fire Association | IA | \$304,432 | Treasurer | \$285 | \$307 | 2024 |
| Morrisvale Volunteer Fire Department Inc | WV | \$304,798 | Treasurer | \$6,000 | \$6,222 | 2025 |
| East Grand Lake Volunteer Fire | MI | \$278,640 | Chief | \$1,900 | \$1,985 | 2023 |
| Eldridge Volunteer Fire Co Inc | IA | \$306,212 | President | \$2,140 | \$2,304 | 2024 |
| Ausable Forks Fire Department Inc | NY | \$277,098 | President | \$500 | \$457 | 2023 |
| Cambridge Fire Company Inc | VT | \$276,680 | Chief | \$4,079 | \$4,155 | 2023 |
| Fountain Rural Fire Association Inc | NC | \$306,965 | President | \$156 | \$163 | 2023 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 | 189 organizations. Compensation range \$25–\$136,640; filing years 2022–2025. |
| SIZE BASIS | Matched on total revenue (\$291,786); for reference, expenses \$191,564 and assets \$1,172,155. |
| ROLE MATCH | Steve Tarnowski, reported title "GAMBLING MANAGER", 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 | 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 18 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 | 74 th |
| Total compensation (D + F), as reported (no adjustments) | 75 th |
| Reportable pay only (column D), adjusted | 76 th |
| All sources (D + E + F), adjusted | 74 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 (Steve Tarnowski) 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 189 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$15,560 is reasonable (approximately the 74th 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.