

Center City Firemen's Relief Association

Executive Director / CEO

EIN **411564010**
 MN · NTEE M24
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Dan Twohy, Executive Director / CEO** (\$20,230) against **every comparable organization** that fit the selection criteria — **141** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

Benchmarked executive: Dan Twohy — reported title “BOARD MEMBER/GAMB MNGR”, 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 \$132,038 and \$295,609 — 0.67x to 1.50x the subject's \$197,073 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

141 organizations qualified on sector, size, and geography → **141** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$416	\$888	\$1,911	\$6,119	\$19,126	\$20,230
-------	-------	---------	---------	----------	-----------------



● 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
Biglerville Hose & Truck Co No 1	PA	\$196,883	Treasurer	\$3,600	\$3,740	2023
Hardin Volunteer Fire Department Inc	TX	\$197,620	President	\$56,031	\$56,723	2024
Bear Pond Rural Fire Departmentinc	NC	\$196,276	Chief	\$15,288	\$16,459	2023
Nelson Volunteer Fire Company Inc	PA	\$195,943	Ems Chief	\$34,102	\$35,433	2023
Cody Volunteer Fire Department	WY	\$198,218	Treasurer	\$1,500	\$1,626	2024
Stovall Volunteer Fire Department	NC	\$198,740	Chief	\$5,775	\$6,039	2024
People's Firehouse Inc	NY	\$195,289	Executive Director	\$39,500	\$36,123	2024
Waynesboro Volunteer Fire Department Inc	PA	\$198,913	Treasurer	\$500	\$520	2023
Vashti Volunteer Fire Dept Inc	NC	\$194,061	Treasurer	\$7,119	\$7,252	2025
Ae Crandall Hook And Ladder Co Inc	NY	\$193,746	Chief	\$300	\$274	2024
Catons Chapel Richardson Cove Volunteer Fire Department Inc	TN	\$192,631	Borard Member/chief	\$40,000	\$41,455	2025
Doyle Volunteer Hose Company	NY	\$192,512	Interim Secretary	\$2,917	\$2,746	2023
East Syracuse Fire Department Inc	NY	\$192,446	Caretaker	\$1,250	\$1,143	2024
Vol & Exempt Firefighters Benevolent Assoc Of Briarcliff Manor Ny	NY	\$192,067	President	\$3,000	\$2,743	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jot-um-down Vol Fire Dept In	NC	\$202,091	Chief	\$700	\$713	2025
Branch Volunteer Fire & Rescue Inc	WI	\$202,352	President	\$860	\$909	2024
Fire Dept Relief Assn St James	MN	\$188,038	President	\$500	\$500	2024
Monticello Fire Department Inc	NY	\$206,137	Treasurer	\$1,200	\$1,129	2023
Cronomer Valley Fire Department Inc	NY	\$187,958	Vice Preside	\$600	\$565	2023
Tangier Volunteer Fire Department Inc	VA	\$186,396	Acting Treasurer	\$12,000	\$11,726	2024
North Middleton Township Volunteer	PA	\$207,824	Trustee Thro	\$2,074	\$2,155	2023
Cranbury Fire Company Inc	NJ	\$207,874	Treasurer	\$400	\$361	2024
Millbrook Engine Hook & Ladder Co	NY	\$185,671	2nd Lt, Fd/secretary	\$7,150	\$6,539	2024
Traphill Volunteer Fire Department Inc	NC	\$182,877	Asst Chief	\$1,778	\$1,859	2024
Depew Volunteer Fire Department Inc	NY	\$182,645	Secretary	\$1,200	\$1,097	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 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 **141** organizations. Compensation range \$25–\$140,676; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$197,073); for reference, expenses \$192,622 and assets \$94,187.
ROLE MATCH	Dan Twohy, reported title " <i>BOARD MEMBER/GAMB MNGR</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.
OUTLIERS	22 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	90 th
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	90 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 (Dan Twohy) 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 141 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,230 is reasonable (approximately the 90th 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.