

Ivanhoe Firemens Relief Association

Executive Director / CEO

EIN 416026984
 MN · NTEE Y43
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Joshua Kiley, Executive Director / CEO** (\$11,695) against **every comparable organization** that fit the selection criteria — **82** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66th** percentile of comparable organizations within the typical range

Benchmarked executive: Joshua Kiley — reported title "GAMBLING MAN", 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 (Y43).
BUDGET	Total revenue between \$57,138 and \$127,921 — 0.67x to 1.50x the subject's \$85,281 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

82 organizations qualified on sector, size, and geography → **82** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$516	\$1,470	\$5,923	\$15,823	\$58,131	\$11,695
-------	---------	---------	----------	----------	----------



● 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
Rockville Firemens Relief Association	MN	\$83,987	President	\$200	\$200	2024
Independent Royal Arch Lodge No 2	NY	\$87,003	Secretary	\$1,800	\$1,646	2024
Sheffield Cemetery Association	PA	\$88,963	Sexton	\$6,101	\$6,339	2023
Japanese Mutual Aid Society Of Chicago	IL	\$89,085	Executive Director	\$8,000	\$7,960	2024
Blackduck Volunteer Fireman's	MN	\$81,347	President	\$449	\$462	2023
Deming Water Association	WA	\$80,750	President	\$500	\$453	2024
Blueberry Aerie 4090 Foe	MI	\$89,983	Secretary	\$1,182	\$1,235	2024
Bluff Dale Water Supply Corporation	TX	\$90,859	Secretary/tr	\$10,370	\$10,498	2024
The Amt Health Benefits Trust	VA	\$79,661	President	\$55,862	\$54,586	2024
Middle Creek Cemetery Association Inc	TN	\$79,467	Secretary	\$12,500	\$13,690	2023
Jernberg Steelworkers Retiree Health	PA	\$79,448	Committee Member	\$1,000	\$1,009	2024
Charture Institute	WY	\$78,721	Executive Di	\$60,000	\$65,022	2024
Paynes Water Association Inc	MS	\$92,428	Meter Reader	\$5,400	\$6,087	2024
Mumford Rural Cemetery Association	NY	\$92,598	President	\$6,000	\$5,649	2023
Walnut Grove Cemetery	OH	\$77,574	President	\$447	\$493	2023
Knights Templar Of The United States Of America	IL	\$77,407	Grand Recorder	\$6,000	\$5,815	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
New Bedford Lodge No 914 Loyal Order Of Moose	MA	\$93,202	Administrator	\$1,551	\$1,411	2024
Allendale Waldwick Pba	NJ	\$93,386	State Delegate	\$1,950	\$1,717	2025
Free And Accepted Masons Willow Glen-fraternity399	CA	\$93,422	Secretary	\$3,600	\$3,146	2024
Vfw Post 1449 Inc	NY	\$94,121	Quartermaster	\$15,600	\$14,688	2023
Hawaii Medical Service Association	HI	\$75,783	Trustee	\$113,199	\$102,567	2024
West Lambert Water Association	MS	\$75,064	Secretary	\$14,528	\$15,954	2025
Chevra Ahavas Chesed Inc	MD	\$96,228	Executive Director	\$15,000	\$14,192	2024
Harmony Cemetery Corporation	MA	\$73,747	Clerk	\$2,995	\$2,724	2024
Stratford Corporation	OH	\$73,388	Business Manager	\$85,805	\$89,603	2025

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	82 organizations. Compensation range \$80–\$149,555; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$85,281); for reference, expenses \$17,293 and assets \$743,902. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Joshua Kiley, reported title <i>"GAMBLING MAN"</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.

RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	66 th
Total compensation (D + F), as reported (no adjustments)	65 th
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	66 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 (Joshua Kiley) 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 82 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,695 is reasonable (approximately the 66th 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.