

# Two Harbors Volunteer Firemen's

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Nate Gens, Executive Director / CEO** (\$600) against **every comparable organization** that fit the selection criteria — **119** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 21<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Nate Gens — reported title "SECRETARY", 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 (M19).

**BUDGET** Total revenue between \$71,239 and \$159,490 — 0.67x to 1.50x the subject's \$106,327 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

**119** organizations qualified on sector, size, and geography

→ **119** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$396

\$768

\$2,542

\$15,906

\$61,202

**\$600**



## ■ 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
<a href="#">Wilmot Volunteer Fire Company</a>	NH	\$106,384	Chief	\$500	<b>\$467</b>	2024
<a href="#">Oklahoma Civilian Defense Fire Company</a>	PA	\$106,063	Treasurer	\$600	<b>\$624</b>	2023
<a href="#">Reinbeck Farmers Fire Association</a>	IA	\$106,621	President/none	\$50	<b>\$55</b>	2024
<a href="#">Rushford Volunteer Fire Department</a>	MN	\$107,381	President	\$100	<b>\$100</b>	2024
<a href="#">Nj State Firemens Association Voorhees Twp</a>	NJ	\$104,990	President	\$2,916	<b>\$2,713</b>	2023
<a href="#">Farmingville Fire Dept Benevolent Association</a>	NY	\$104,658	Treasurer	\$5,000	<b>\$4,572</b>	2024
<a href="#">Lumberton Fire Company No 1</a>	NJ	\$103,763	President	\$2,775	<b>\$2,582</b>	2023
<a href="#">Property Owners League Fire Company</a>	NJ	\$103,482	Secretary	\$225	<b>\$203</b>	2024
<a href="#">Marble Rock Community Fire Company Inc</a>	IA	\$103,331	President	\$10	<b>\$11</b>	2024
<a href="#">Newport News Police Dept Foundation</a>	VA	\$109,366	Executive Director	\$60,000	<b>\$58,630</b>	2024
<a href="#">Tiltonsville Volunteer Fire Department</a>	OH	\$103,257	Fire Chief, Vice President	\$3,604	<b>\$3,977</b>	2023
<a href="#">Goose Rocks Beach Fire Company</a>	ME	\$103,096	President	\$500	<b>\$507</b>	2024
<a href="#">Aft Disaster Relief Fund</a>	DC	\$102,524	President	\$117,597	<b>\$104,436</b>	2024
<a href="#">Wading River Fire Dept</a>	NY	\$110,167	Secretary	\$2,100	<b>\$1,977</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Mountain View Public Safety Foundation</a>	CA	\$110,631	Executive Director	\$40,430	<b>\$35,331</b>	2024
<a href="#">Springfield Firemens Relief Assoc</a>	MN	\$111,448	Secretary	\$1,800	<b>\$1,853</b>	2023
<a href="#">Essex County Fire Chief's Association</a>	MA	\$111,667	Executive Director	\$49,826	<b>\$46,652</b>	2023
<a href="#">Monroeville Emergency Medical Services Inc</a>	IN	\$112,085	President	\$4,300	<b>\$4,589</b>	2024
<a href="#">Gun Violence Intervention</a>	PA	\$100,000	Project Dire	\$143,857	<b>\$145,185</b>	2024
<a href="#">Community Fire Co Of Pavilion Inc</a>	NY	\$113,359	Treasurer	\$1,200	<b>\$1,097</b>	2024
<a href="#">Chippewa Township Vfd</a>	PA	\$113,480	President	\$500	<b>\$505</b>	2024
<a href="#">Deerfield Volunteer Fire Company I</a>	NY	\$113,918	Secretary	\$600	<b>\$549</b>	2024
<a href="#">Hanover Area Volunteer Fire And</a>	PA	\$98,703	Treasurer	\$2,267	<b>\$2,288</b>	2024
<a href="#">Terryville Fire Department Inc</a>	NY	\$98,159	Treasurer	\$3,000	<b>\$2,825</b>	2023
<a href="#">High Country Fire-rescue</a>	AZ	\$97,954	Fire Chief	\$19,105	<b>\$19,144</b>	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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **119** organizations. Compensation range \$11–\$546,641; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$106,327); for reference, expenses \$43,072 and assets \$1,369,404. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Nate Gens, reported title " <i>SECRETARY</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	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	21 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	20 <sup>th</sup>
Reportable pay only (column D), adjusted	26 <sup>th</sup>
All sources (D + E + F), adjusted	21 <sup>st</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 (Nate Gens) 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 119 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$600 is reasonable (approximately the 21<sup>st</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.