

Fraternal Order Of Eagles Rapid City 3555

Executive Director / CEO

EIN 460321965
 SD · NTEE Y82
 FY ending 2024-05-31
 June 9, 2026

This analysis benchmarks the total compensation of **Deb Hellman, Executive Director / CEO** (\$69,640) against **every comparable organization** that fit the selection criteria — **177** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

Benchmarked executive: Deb Hellman — reported title “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 (Y82).
BUDGET	Total revenue between \$224,340 and \$502,254 — 0.67x to 1.50x the subject's \$334,836 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

177 organizations qualified on sector, size, and geography → **177** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$1,188	\$3,790	\$14,399	\$38,145	\$75,887	\$69,640
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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 SD 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
Upstate Union Health And Welfare Fund	NY	\$335,133	Chairman	\$66,708	\$54,619	2024
Rhoads Mount Mariah Trust	IL	\$335,245	Trustee	\$6,600	\$6,053	2023
Benevolent & Protective Order Of Elks	CA	\$334,385	Secretary	\$750	\$587	2024
Police Officers Association Of	MI	\$333,252	President	\$45,930	\$42,956	2024
Putnam Lodge Of Elks #574	CT	\$336,541	Secretary	\$4,000	\$3,311	2025
Tri-county Farmers Mutual Ins	MT	\$332,208	President	\$1,600	\$1,563	2024
Gloucester Lodge No 886 Loyal Order Of The Moose	VA	\$337,711	Administrator	\$19,615	\$17,161	2024
Broadwater-missouri	MT	\$339,212	Secretary	\$12,227	\$11,942	2024
Associated Utility Contractors Of Maryland	MD	\$339,454	Executive Director	\$57,150	\$48,413	2024
Fraternal Order Of Eagles	WA	\$341,334	Secretary	\$11,731	\$9,272	2025
West Texas Pipe Trades	TX	\$341,538	Treasurer/bu	\$18,531	\$16,363	2025
1721 North Front Street Holdings Inc	PA	\$342,398	Director	\$101,327	\$94,262	2023
Colonial Heights Moose Lodge 1783	VA	\$342,540	Administrator	\$24,700	\$21,052	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Unity Medical Center Foundation	ND	\$342,733	Foundation Executive Director	\$34,958	\$34,761	2024
Ichabod Crane Teachers Association	NY	\$325,866	Membership/benefits Coordinator	\$1,584	\$1,335	2023
Baptist Community Affordable	TX	\$325,241	Hpcmf President	\$82,877	\$75,118	2024
Rosemount Fire Relief Association	MN	\$324,775	President	\$800	\$716	2024
Sunnyside Cemetery Association	WI	\$324,596	Trustee/sexton	\$29,837	\$27,507	2025
Western Sullivan United Teachers &	NY	\$345,557	Treasurer	\$1,000	\$819	2024
Mountain Grove Cemetery-easton Inc	CT	\$323,969	Director	\$250	\$218	2023
Benevolent & Protective Order Of Elks	OH	\$321,435	Secretary	\$9,225	\$8,853	2024
Calhoun County Water Association Inc	AR	\$348,739	President	\$550	\$560	2024
Csm George Brodsky Memorial Post 10127	FL	\$320,901	Quartermaster	\$14,400	\$12,257	2024
Kentucky Health Cooperative Inc	VA	\$319,984	Senior Accountant	\$132,055	\$115,532	2024
Secure Illinois Retirements	IL	\$350,000	Executive Director	\$37,205	\$33,142	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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	177 organizations. Compensation range \$82–\$1,255,010; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$334,836); for reference, expenses \$296,429 and assets \$687,164.
ROLE MATCH	Deb Hellman, reported title "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	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	89 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	77 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 (Deb Hellman) 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 177 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$69,640 is reasonable (approximately the 89th 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.