

# City Of Madison Employees Assoc

Executive Director / CEO

EIN 472609676

WI · NTEE J40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gregg Gotzion, Executive Director / CEO** (\$8,850) against **every comparable organization** that fit the selection criteria — **165** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Gregg Gotzion — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$216,405 and \$484,489 — 0.67x to 1.50x the subject's \$322,993 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

**165** organizations qualified on sector, size, and geography → **165** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,760	\$4,837	\$14,378	\$56,914	\$87,594	\$8,850
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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 WI 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="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	NY	\$323,228	President	\$27,009	<b>\$23,369</b>	2024
<a href="#">American Postal Workers Union</a>	NC	\$323,454	President	\$24,593	<b>\$25,050</b>	2023
<a href="#">Amalgamated Transit Union Local 22</a>	MA	\$322,399	President	\$1,282	<b>\$1,103</b>	2024
<a href="#">Orange County Managers Association</a>	CA	\$322,370	Executive Dir.	\$108,944	<b>\$90,077</b>	2024
<a href="#">National Association Of Transportation</a>	NJ	\$323,670	President	\$20,000	<b>\$17,098</b>	2024
<a href="#">International Association Of Firefighters - Local 732</a>	RI	\$322,084	President	\$10,276	<b>\$9,714</b>	2023
<a href="#">Brotherhood Of Railroad Signalmen Local 119</a>	NE	\$321,115	Financial Secretary	\$8,921	<b>\$9,187</b>	2024
<a href="#">81359 Local</a>	NY	\$319,994	President	\$500	<b>\$433</b>	2024
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	CA	\$328,349	President	\$12,989	<b>\$10,740</b>	2024
<a href="#">International Association Of Heat &amp;</a>	NY	\$328,995	Business Manager/secretary	\$71,505	<b>\$61,869</b>	2024
<a href="#">Suffolk County Probation Officers Association Inc</a>	NY	\$329,489	President	\$6,600	<b>\$5,711</b>	2024
<a href="#">International Association Of</a>	WA	\$330,334	President	\$24,391	<b>\$20,910</b>	2024
<a href="#">Kenosha Education Association</a>	WI	\$332,371	Executive Director	\$146,889	<b>\$151,228</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Millwrights Local 219</a>	DE	\$313,549	Warden	\$1,045	<b>\$980</b>	2024
<a href="#">Salt Lake Valley Law Enforcement</a>	UT	\$312,587	Executive Director	\$6,000	<b>\$5,728</b>	2025
<a href="#">International Association Of Fire</a>	AZ	\$333,991	President	\$12,000	<b>\$11,050</b>	2024
<a href="#">Neank</a>	RI	\$334,575	President	\$2,182	<b>\$1,952</b>	2025
<a href="#">Milwaukee Deputy Sheriffs' Association</a>	WI	\$335,311	President	\$2,500	<b>\$2,574</b>	2023
<a href="#">Nurse Alliance Of Seiu California</a>	CA	\$335,501	Executive Dir.	\$326,623	<b>\$270,059</b>	2024
<a href="#">Tucson Police Officers Association</a>	AZ	\$335,622	President	\$3,750	<b>\$3,555</b>	2023
<a href="#">Turlock Emergency Medical Services</a>	CA	\$309,825	President	\$25,502	<b>\$21,086</b>	2024
<a href="#">Norwin Education Association</a>	PA	\$309,021	Officer Listing	\$22,583	<b>\$21,564</b>	2024
<a href="#">Southern California Association Of</a>	CA	\$337,118	Cfo	\$81,692	<b>\$67,545</b>	2024
<a href="#">United Automotive Sales And Service</a>	NY	\$308,722	President	\$97,027	<b>\$83,952</b>	2024
<a href="#">United Brotherhood Of Carpenters &amp;</a>	TN	\$337,605	President	\$440	<b>\$432</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	165 organizations. Compensation range \$17–\$270,059; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$322,993); for reference, expenses \$327,596 and assets \$142,588.
ROLE MATCH	Gregg Gotzion, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	38 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	47 <sup>th</sup>
All sources (D + E + F), adjusted	37 <sup>th</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 (Gregg Gotzion) 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 165 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,850 is reasonable (approximately the 38<sup>th</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.