

Sheet Metal Workers Union Local 29

Executive Director / CEO

EIN 480943228

KS · NTEE Y43

FY ending 2024-04-30

June 10, 2026

This analysis benchmarks the total compensation of **Jeff Townsend, Executive Director / CEO** (\$53,991) against **every comparable organization** that fit the selection criteria — **135** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92nd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Jeff Townsend — reported title “CHAIRMAN”, 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 \$99,152 and \$221,983 — 0.67x to 1.50x the subject's \$147,989 (the band tightens as size grows).

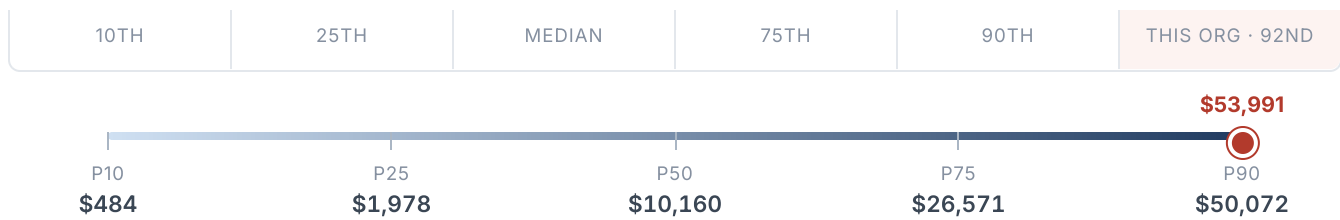
GEOGRAPHY Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

135 organizations qualified on sector, size, and geography → **135** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$484	\$1,978	\$10,160	\$26,571	\$50,072	\$53,991
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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 KS 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
Broad Run Baptist Cemetery Association	WV	\$147,810	Vice Chairman	\$5,200	\$5,212	2024
New Escalante Irrigation Company	UT	\$147,158	President	\$500	\$488	2023
Milton-freewater Oregon Lodge 2146 Benevolent Protective Order Of Elks	OR	\$148,972	Secretary	\$13,500	\$11,305	2025
Chestnut Hill Cemetery Assn	NY	\$149,264	Caretaker	\$23,637	\$19,771	2024
Boston Public School Teachers Retirement	MA	\$145,473	Secretary	\$22,439	\$18,665	2024
Shelby Owls Club Nest 2553 Inc	OH	\$145,274	Secretary/tr	\$29,120	\$28,549	2024
Ifpa Retiree Veba Trust	IL	\$145,198	Trustee	\$86,672	\$78,872	2024
Gaines Trace Water District	MS	\$150,924	President	\$396	\$398	2025
Fraternal Order Of Eagles	AK	\$144,953	Secretary	\$3,450	\$2,974	2025
American Legion	AZ	\$152,104	Bartender	\$7,830	\$7,176	2023
Cutchogue Cemetery Association	NY	\$143,463	Superintendent	\$15,607	\$13,054	2024
Sdsu Foundation Health Veba Plan For	CA	\$152,605	Trustee	\$75,573	\$62,189	2023
Masonic Charities Of Maryland Inc	MD	\$152,882	Grand Secretary	\$9,099	\$8,107	2023
Sierra Vista Lodge No 2065	AZ	\$141,677	Secretary	\$6,000	\$5,203	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
South Kamas Irrigation Company	UT	\$154,509	Secretary	\$10,630	\$10,071	2024
Sons Of Italy	PA	\$141,177	President	\$1,800	\$1,662	2024
Acton Cemetery Inc	TX	\$155,556	Secretary/tr	\$12,000	\$11,439	2023
Southern Research Institute Veba	AL	\$140,383	Trustee/duly Authorized Official	\$32,634	\$32,634	2024
Free And Accepted Masons Of Ca Maya 793	CA	\$156,398	Secretary	\$10,790	\$8,879	2023
Mississippi Workers Compensation	MS	\$156,980	Executive Director	\$88,812	\$91,559	2024
Benv & Protective Order Of Elks 310	ID	\$157,838	Secretary	\$9,500	\$9,113	2025
Atlanta Water Association Inc	MS	\$137,303	President	\$360	\$362	2025
Bpoe Elks Palmetto Lodge 2449	FL	\$137,282	Secretary	\$3,218	\$2,798	2024
2828 Corbett Inc	OR	\$159,000	President & Ceo	\$51,115	\$43,938	2024
Oakwood Cemetery Association	WI	\$160,126	President	\$300	\$290	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 135 organizations. Compensation range \$74–\$248,103; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$147,989); for reference, expenses \$64,384 and assets \$876,731. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jeff Townsend, reported title " <i>CHAIRMAN</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	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	92 nd
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	0 th
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 (Jeff Townsend) 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 10, 2026, comparing compensation against 135 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$53,991 is reasonable (approximately the 92nd 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 10, 2026.