

Veterans Of Foreign Wars Department

Executive Director / CEO

EIN 510057830
 DE · NTEE W30
 FY ending 2025-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **David R Hilliard, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72nd** percentile of comparable organizations within the typical range

Benchmarked executive: David R Hilliard — reported title “SERVICE OFFI”, 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 (W30).
BUDGET	Total revenue between \$178,409 and \$399,424 — 0.67x to 1.50x the subject's \$266,283 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

85 organizations qualified on sector, size, and geography → **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,853	\$16,395	\$34,903	\$64,935	\$95,436	\$60,000
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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 DE 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
Bourn Free Foundation	NV	\$267,799	Cfo Treasure	\$9,000	\$9,457	2024
Paralyzed Veterans Of America North Cent	SD	\$268,925	Executive Director - Left 08/2024	\$86,077	\$99,586	2024
Joint Service Special Operations	MT	\$258,941	Executive Di	\$40,000	\$45,200	2024
Utah Veterans Alliance	UT	\$258,394	President	\$46,600	\$49,998	2024
American Legion Post #144	MI	\$256,579	Office Manager	\$30,913	\$33,449	2024
Mattersville	CO	\$255,780	President & Ceo	\$11,500	\$11,901	2023
New Hampshire Veterans Association	NH	\$280,385	President	\$1,950	\$1,888	2024
Veterans Of Foreign Wars Of The United	PA	\$281,123	Treasurer/secretary	\$54,074	\$56,530	2024
Patriot Military Family Foundation	NC	\$250,832	Executive Director	\$19,500	\$21,746	2023
American Legion Post 233	IL	\$250,649	Manager	\$43,705	\$45,042	2024
Amigo Air Sho Inc	TX	\$250,000	Ceo	\$30,707	\$32,200	2024
Veterans Of Foreign Wars Post 8794	OH	\$282,624	Chaplain	\$48,288	\$52,233	2025
The Heroes Project	CA	\$285,068	Director	\$697,799	\$631,659	2024
Enlisted Assoc Of Natl Guard O	TN	\$244,860	Exec Asst	\$41,000	\$45,179	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
National Guard Association Of	MN	\$289,665	Executive Di	\$25,200	\$26,104	2024
Watson & Black American Legion Post 126	PA	\$242,753	Manager	\$19,624	\$21,121	2023
The Navigation Center Fka Military	SC	\$290,266	Executive Di	\$54,253	\$59,333	2024
Armed Forces Services Center	MN	\$240,858	Executive Di	\$48,677	\$49,122	2025
Burn Pits 360	TX	\$239,581	Director	\$60,000	\$62,919	2024
Dunham House Inc	NE	\$239,278	Executive Director	\$110,000	\$124,026	2024
Warrior Strong Inc	PA	\$236,873	President	\$75,385	\$78,809	2024
Lake County Honor Flight	IL	\$234,502	Executive Director	\$28,680	\$30,431	2023
George N Althouse Memorial Association	PA	\$299,782	Vice President	\$14,400	\$15,054	2024
Chief Warrant And Warrant	IL	\$301,849	Executive Dir.	\$78,000	\$82,762	2023
American Legion	NY	\$301,875	Commander	\$2,100	\$1,990	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE cost of living and 2025 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 DE 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 **85** organizations. Compensation range \$1,384–\$631,659; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$266,283); for reference, expenses \$164,814 and assets \$1,224,007.
ROLE MATCH	David R Hilliard, reported title " <i>SERVICE OFFI</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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	72 nd
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	72 nd

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 (David R Hilliard) 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 85 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 72nd 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.