

# Norwin Education Association

Executive Director / CEO

EIN 510519059

PA · NTEE J40

FY ending 2024-08-31

June 13, 2026

This analysis benchmarks the total compensation of **See Attached Pdf, Executive Director / CEO** (\$22,583) against **every comparable organization** that fit the selection criteria — **175** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65<sup>th</sup>** percentile of comparable organizations within the typical range

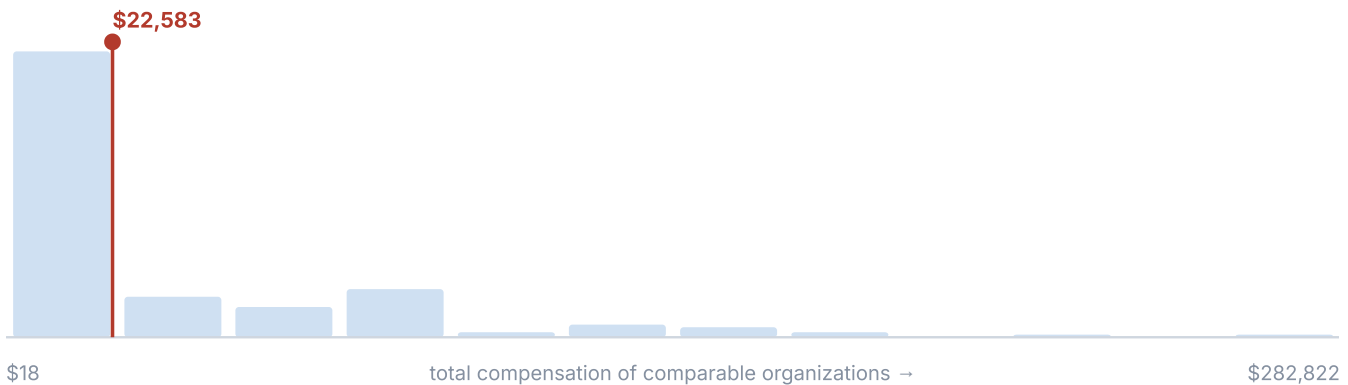
**Benchmarked executive:** See Attached Pdf — reported title “Officer Listing”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$207,044 and \$463,531 — 0.67x to 1.50x the subject's \$309,021 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

**175** organizations qualified on sector, size, and geography → **175** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,013	\$5,225	\$13,122	\$51,177	\$89,951	\$22,583
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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 PA 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="#">United Automotive Sales And Service</a>	NY	\$308,722	President	\$97,027	<b>\$87,919</b>	2024
<a href="#">Turlock Emergency Medical Services</a>	CA	\$309,825	President	\$25,502	<b>\$22,082</b>	2024
<a href="#">Utility Workers Union Of America</a>	MO	\$308,125	President	\$14,464	<b>\$15,362</b>	2024
<a href="#">Sharon Teachers Association Incorporated</a>	MA	\$307,810	Pr And R Chair	\$2,500	<b>\$2,319</b>	2023
<a href="#">American Maritime Officers Master Operating</a>	FL	\$307,077	Executive Director	\$6,120	<b>\$5,765</b>	2024
<a href="#">Salt Lake Valley Law Enforcement</a>	UT	\$312,587	Executive Director	\$6,000	<b>\$5,999</b>	2025
<a href="#">American Federation Of Teachers</a>	NY	\$305,097	President	\$21,068	<b>\$18,598</b>	2025
<a href="#">Millwrights Local 219</a>	DE	\$313,549	Warden	\$1,045	<b>\$1,026</b>	2024
<a href="#">Int'l Union Of District 55 Allied &amp;</a>	NJ	\$303,159	President	\$85,000	<b>\$74,140</b>	2025
<a href="#">Afge Nbpc 2554</a>	CA	\$301,527	President	\$23,791	<b>\$20,601</b>	2024
<a href="#">Amherst-pelham Education Association</a>	MA	\$301,406	President	\$2,750	<b>\$2,478</b>	2024
<a href="#">Communications Workers Of America Local 3406</a>	LA	\$300,766	President	\$32,587	<b>\$35,982</b>	2024
<a href="#">I B E W Local 305 Inc</a>	IN	\$299,080	Director	\$47,975	<b>\$50,733</b>	2024
<a href="#">81359 Local</a>	NY	\$319,994	President	\$500	<b>\$453</b>	2024
<a href="#">Carpenters Local Union No 136</a>	OH	\$297,889	President	\$4,002	<b>\$4,250</b>	2024
<a href="#">Brotherhood Of Railroad Signalmen Local 119</a>	NE	\$321,115	Financial Secretary	\$8,921	<b>\$9,622</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Million Dollar Teacher Project</a>	AZ	\$296,679	Founder And Ceo	\$72,025	<b>\$67,669</b>	2025
<a href="#">International Association Of Firefighters - Local 732</a>	RI	\$322,084	President	\$10,276	<b>\$10,173</b>	2023
<a href="#">Orange County Managers Association</a>	CA	\$322,370	Executive Dir.	\$108,944	<b>\$94,334</b>	2024
<a href="#">Amalgamated Transit Union Local 22</a>	MA	\$322,399	President	\$1,282	<b>\$1,155</b>	2024
<a href="#">City Of Madison Employees Assoc</a>	WI	\$322,993	President	\$8,850	<b>\$9,268</b>	2024
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	NY	\$323,228	President	\$27,009	<b>\$24,474</b>	2024
<a href="#">American Postal Workers Union</a>	NC	\$323,454	President	\$24,593	<b>\$26,234</b>	2023
<a href="#">National Association Of Transportation</a>	NJ	\$323,670	President	\$20,000	<b>\$17,906</b>	2024
<a href="#">American Board Of Medicolegal Death Inve</a>	MD	\$293,764	Executive Director	\$10,000	<b>\$9,375</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 175 organizations. Compensation range \$18–\$282,822; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$309,021); for reference, expenses \$295,400 and assets \$143,321.

**ROLE MATCH** See Attached Pdf, reported title "*Officer Listing*", 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	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	65 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	63 <sup>rd</sup>
Reportable pay only (column D), adjusted	71 <sup>st</sup>
All sources (D + E + F), adjusted	64 <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 (See Attached Pdf) 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 13, 2026, comparing compensation against 175 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,583 is reasonable (approximately the 65<sup>th</sup> 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 13, 2026.