

# Silver Spring Memorial Post 2562 Vf

Executive Director / CEO

EIN 520654914  
 MD · NTEE W30  
 FY ending 2023-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Delaney Rakosnik, Executive Director / CEO** (\$2,600) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22<sup>nd</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Delaney Rakosnik — reported title “POST QUARTERMASTER”, 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 \$52,347 and \$117,195 — 0.67x to 1.50x the subject's \$78,130 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

**23** organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,376	\$3,998	\$9,803	\$22,518	\$41,389	\$2,600
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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 MD 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="#">100 Entrepreneurs Foundation Inc</a>	MD	\$79,404	President &	\$37,579	<b>\$37,579</b>	2023
<a href="#">Lake Zurich Post 964 American Legion</a>	IL	\$80,105	Finance Officer (Thru 10/24)	\$19,875	<b>\$20,301</b>	2024
<a href="#">Veterans Home Association Of Valley View</a>	PA	\$80,299	Head Bar Tender	\$23,188	<b>\$24,734</b>	2023
<a href="#">Patriotic Kenny Foundation</a>	MN	\$75,889	Executive Di	\$6,500	<b>\$6,673</b>	2024
<a href="#">Byron L Sylvaro Post 82 American Legion</a>	MA	\$75,389	Jr Vice Commander	\$10,500	<b>\$9,803</b>	2024
<a href="#">American Legion Post 165</a>	CT	\$81,585	Adjutant	\$500	<b>\$474</b>	2025
<a href="#">American Legion</a>	VT	\$74,473	First Vice Commander	\$3,348	<b>\$3,604</b>	2023
<a href="#">Department Of Massachusetts Vfw Auxiliary Inc</a>	MA	\$83,297	President	\$4,703	<b>\$4,391</b>	2024
<a href="#">American Legion Post #132 Emerson &amp; Lane</a>	ME	\$72,742	Commander	\$1,200	<b>\$1,217</b>	2025
<a href="#">Us For Warriors Foundation</a>	CA	\$84,114	Executive Director	\$2,175	<b>\$1,952</b>	2024
<a href="#">Brockport Area Veterans Club Inc</a>	NY	\$84,547	Treasurer	\$1,275	<b>\$1,232</b>	2023
<a href="#">Operation Vet Fit Inc</a>	SC	\$86,309	President	\$17,240	<b>\$18,685</b>	2024
<a href="#">St Cloud Standdown Inc</a>	MN	\$96,010	Director	\$2,400	<b>\$2,464</b>	2024
<a href="#">American Legion Post 333</a>	IN	\$97,240	Service Officer	\$4,360	<b>\$4,777</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Veterans Of Foreign Wars Department Of</a>	CA	\$58,540	Quarter Master	\$12,000	<b>\$10,766</b>	2024
<a href="#">Kiester Legion Post 454</a>	MN	\$97,728	Commander	\$4,716	<b>\$4,842</b>	2024
<a href="#">Feast Of Crispian</a>	WI	\$98,596	President & Managing Director	\$28,125	<b>\$31,418</b>	2023
<a href="#">Stamford Veterans Park Partnership Inc</a>	CT	\$57,293	Executive Director	\$82,500	<b>\$78,294</b>	2025
<a href="#">Cecil Field Powmia Memorial Inc</a>	FL	\$107,335	Director	\$10,408	<b>\$10,158</b>	2024
<a href="#">Lebaron Post Home Association</a>	PA	\$107,789	Director	\$4,700	<b>\$5,013</b>	2023
<a href="#">Servicemen's Club Inc</a>	MN	\$108,950	Club Manager	\$40,062	<b>\$42,342</b>	2023
<a href="#">American Legion Post 12</a>	VT	\$109,920	Finance Offi	\$15,000	<b>\$15,686</b>	2024
<a href="#">Gen Richard G Stillwell Korean War</a>	VA	\$114,696	President	\$100,000	<b>\$100,314</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD cost of living and 2023 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 MD 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** 23 organizations. Compensation range \$474–\$100,314; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$78,130); for reference, expenses \$169,474 and assets \$757,655. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Delaney Rakosnik, reported title *"POST QUARTERMASTER"*, 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.**

**OUTLIERS** 2 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	22 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	22 <sup>nd</sup>
Reportable pay only (column D), adjusted	26 <sup>th</sup>
All sources (D + E + F), adjusted	22 <sup>nd</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 (Delaney Rakosnik) 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 23 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,600 is reasonable (approximately the 22<sup>nd</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 9, 2026.