

Cumberland Democrat Club

Executive Director / CEO

EIN 522309416
 MD · NTEE N50
 FY ending 2024-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Arin Baker, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **59** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 81st percentile of comparable organizations

within the typical range

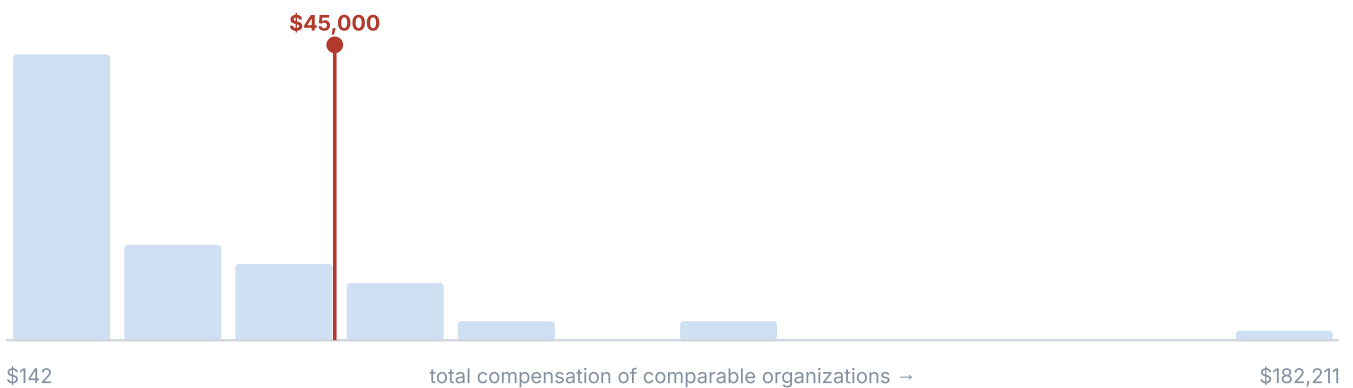
Benchmarked executive: Arin Baker — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N50).
BUDGET	Total revenue between \$107,890 and \$241,546 — 0.67x to 1.50x the subject's \$161,031 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N50), nationwide + budget 0.67–1.5x revenue.

59 organizations qualified on sector, size, and geography → **59** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,582	\$5,299	\$15,228	\$35,695	\$54,603	\$45,000
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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 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
Elzie E Lynch Home Association	PA	\$160,888	Secretary	\$18,900	\$20,755	2023
Elkhorn South Storm Legion Baseball	NE	\$163,483	Board Member	\$8,200	\$9,434	2024
Slovak Club Inc	IN	\$163,950	President	\$17,700	\$20,555	2023
Fremont Adventure Recreation	CO	\$163,970	Director	\$700	\$739	2023
Columbus Home Association Of	IL	\$156,793	Chancellor	\$135	\$142	2024
Gridiron Imports Foundation Inc	OK	\$165,567	Executive Director	\$83,050	\$100,706	2023
Club 104	PA	\$166,428	Club Manager	\$46,627	\$53,303	2022
Lake Veterans Club Inc	FL	\$166,576	President/co	\$20,900	\$21,001	2024
Lithuanian Citizens Social And	PA	\$154,903	Financial Se	\$3,597	\$3,837	2024
Greater Durham Black Chamber Of Commerce	NC	\$167,896	Ceo	\$40,000	\$44,208	2024
Kent Canadian Club	OH	\$169,218	Secretary	\$21,200	\$24,017	2024
Cross-roads Sportsmans Club In	MD	\$148,559	Treasurer	\$39,000	\$39,000	2024
Fraternal Order Of Police Berks Lodge 71	PA	\$148,053	President	\$12,850	\$14,112	2023
Richmond Mountain Trails Inc	VT	\$147,472	Executive Director	\$16,437	\$18,219	2023
Hunters Valley Sportsman Association	PA	\$175,076	Treasurer	\$12,200	\$13,013	2024
Black Iris Social Club	VA	\$175,757	President	\$11,833	\$12,582	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Workingmens Mutual Beneficial Union	PA	\$146,090	Secretary	\$4,006	\$4,399	2023
Slovak National Club	PA	\$177,180	President	\$2,000	\$2,133	2024
Bruceville Rod & Gun Club Inc	IN	\$144,549	President	\$640	\$722	2024
Independent Sportsmen Club Inc	MA	\$143,805	Treasurer	\$9,600	\$9,227	2024
Amvets Post #293 Home Association	PA	\$141,806	Manager	\$51,494	\$53,511	2025
Miller Heights Independent Citizens Club	PA	\$140,503	Club Manager	\$28,104	\$30,863	2023
Midwest Gun Collectors Assn	IL	\$181,686	Treasurer	\$6,400	\$6,730	2024
St Joseph Young Men's Society Inc	IN	\$181,689	General Manager	\$13,500	\$15,228	2024
Fort Fitness & Recreation Inc	NY	\$184,542	President	\$13,660	\$13,592	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 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.

● Sample, role match & sensitivity

PEER COUNT	59 organizations. Compensation range \$142–\$182,211; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$161,031); for reference, expenses \$173,007 and assets \$103,966.
ROLE MATCH	Arin Baker, reported title <i>"TREASURER"</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.

OUTLIERS 3 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	81 st
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	81 st

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 (Arin Baker) 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 59 similarly situated organizations (Same NTEE sector (N50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 81st 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.