

Chief Warrant And Warrant

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Michael J Little, Executive Director / CEO** (\$78,000) against **every comparable organization** that fit the selection criteria — **81** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

Benchmarked executive: Michael J Little — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (W30).

BUDGET Total revenue between \$202,238 and \$452,773 — 0.67x to 1.50x the subject's \$301,849 (the band tightens as size grows).

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

81 organizations qualified on sector, size, and geography

→ **81** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,490	\$19,762	\$41,249	\$62,822	\$94,877	\$78,000
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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 IL 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
American Legion	NY	\$301,875	Commander	\$2,100	\$1,875	2024
Marineparentscom Inc	MO	\$301,967	President	\$82,551	\$86,385	2024
Minnesota Association Of County Veterans	MN	\$302,004	Executive Director	\$64,350	\$62,822	2024
George N Althouse Memorial Association	PA	\$299,782	Vice President	\$14,400	\$14,188	2024
American Legion Post 159	VA	\$305,205	Vice Commander	\$29,608	\$29,079	2023
Veterans Of Foreign Wars Post 629	WV	\$307,683	Manager	\$29,030	\$31,054	2024
Operation Rebuild Hope	OR	\$309,385	Coo	\$37,600	\$34,498	2024
82d Airborne Division Association Inc	NC	\$310,900	Executive Director	\$65,500	\$66,866	2024
Veterans Of Foreign Wars Of The Us Dpt Of Virginia	VA	\$311,633	Quartermaster	\$28,600	\$26,579	2025
The Navigation Center Fka Military	SC	\$290,266	Executive Di	\$54,253	\$55,919	2024
National Guard Association Of	MN	\$289,665	Executive Di	\$25,200	\$24,601	2024
Veterans Of Foreign Wars Dept Vfw Ky	KY	\$314,084	Quartermaster	\$31,000	\$32,057	2025
Texas National Guard Family Support Foundation	TX	\$317,202	Executive Director/grant Manager	\$28,806	\$28,469	2024
The Heroes Project	CA	\$285,068	Director	\$697,799	\$595,314	2024
Honor Bell Foundation Inc	CO	\$319,693	Executive Di	\$43,541	\$41,249	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Veterans Of Foreign Wars Post 8794	OH	\$282,624	Chaplain	\$48,288	\$49,228	2025
Veterans Of Foreign Wars Of The United	PA	\$281,123	Treasurer/secretary	\$54,074	\$53,277	2024
New Hampshire Veterans Association	NH	\$280,385	President	\$1,950	\$1,779	2024
Midwest Region Laborers Veterans	IL	\$324,882	Legislative Director	\$139,724	\$135,715	2024
American Legion Post 286 Inc	FL	\$326,398	Past Command	\$18,820	\$17,017	2025
Department Of Illinois Vfw Auxiliary Inc	IL	\$326,983	Secretary	\$14,600	\$14,600	2023
Paralyzed Veterans Of America North Cent	SD	\$268,925	Executive Director - Left 08/2024	\$86,077	\$93,856	2024
Bourn Free Foundation	NV	\$267,799	Cfo Treasure	\$9,000	\$8,913	2024
Veterans Of Foreign Wars Department	DE	\$266,283	Service Offi	\$60,000	\$56,547	2025
Vallejo Veterans Building Council	CA	\$340,530	Building Manager	\$22,500	\$19,762	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 **81** organizations. Compensation range \$1,317–\$595,314; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$301,849); for reference, expenses \$272,119 and assets \$1,437,885.
ROLE MATCH	Michael J Little, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	5 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	83 rd
Total compensation (D + F), as reported (no adjustments)	81 st
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	83 rd

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 (Michael J Little) 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 81 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,000 is reasonable (approximately the 83rd 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.