

Independent Order Of Odd Fellows Grand Lodge

Executive Director / CEO

EIN 526076503

DC · NTEE Y40

FY ending 2024-04-30

June 9, 2026

This analysis benchmarks the total compensation of **Walter Hoenes, Executive Director / CEO** (\$5,500) against **every comparable organization** that fit the selection criteria — **75** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

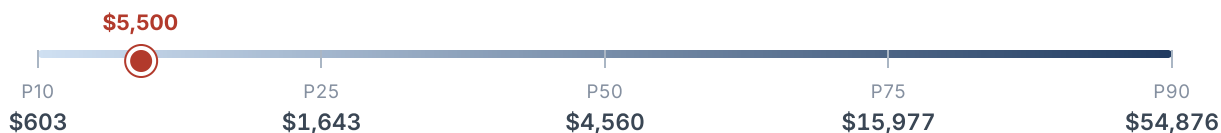
SECTOR	Organizations sharing the subject's NTEE classification (Y40).
BUDGET	Total revenue between \$42,043 and \$94,126 — 0.67x to 1.50x the subject's \$62,751 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

75 organizations qualified on sector, size, and geography → **75** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$603 10TH	\$1,643 25TH	\$4,560 MEDIAN	\$15,977 75TH	\$54,876 90TH	\$5,500 THIS ORG · 52ND
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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 DC 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
Hurley Cemetery Association	NY	\$62,270	President/treas	\$8,000	\$8,481	2023
Ohio School Boards Association Group	OH	\$63,556	Trustee (Eff 5/23)	\$73,190	\$90,948	2023
St James Cemetery Association	PA	\$63,587	President	\$250	\$284	2024
Paul Revere Masonic Lodge No 130 Af&am	CO	\$63,905	Secretary	\$3,600	\$4,050	2023
Miami Domestic Water Users Association	NM	\$61,437	Board President	\$9,793	\$12,357	2023
Valle Verde Del Norte Water Coop	AZ	\$61,401	Treasurer	\$1,800	\$2,114	2022
Ams Title Company	ME	\$61,200	President	\$90,937	\$103,767	2024
Harmony Heights Water Company	UT	\$64,543	President	\$3,067	\$3,683	2023
Teamsters Insurance Premium	VA	\$65,404	Union Trustee	\$77,155	\$84,893	2024
West Porterville Irrigation Company	UT	\$60,030	Secretary	\$3,200	\$3,732	2024
Buffalo Lake Fire Relief	MN	\$59,663	President	\$600	\$676	2024
Grand Order Of The Eastern Star Of Virginia Pha	VA	\$67,327	Grand Secretary	\$6,350	\$7,194	2023
New Woodstock Cemetery Association	NY	\$57,949	Trustee, Sexton	\$2,000	\$2,059	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Benevolent & Protective Order Of Elks Lodge 1318	SC	\$67,575	Riverpark Assistant	\$15,000	\$17,373	2025
Lower Valley Union Cemetary Association	NJ	\$67,685	Superintendent	\$10,587	\$10,494	2025
Orchard Grove Cemetery Association	ME	\$68,664	Member At Large	\$3,775	\$4,308	2024
Law Enforcement Alliance Of	CT	\$68,743	President	\$2,500	\$2,671	2024
Knights Templar Of The	WI	\$56,745	Grand Treasu	\$1,200	\$1,391	2025
Spring Valley Fire Relief	MN	\$56,474	President	\$250	\$289	2023
Hopewell Cemetery	AL	\$69,049	Secretary	\$29,414	\$37,282	2023
Rising Sun Cemetery Association	IN	\$69,157	Superintendent	\$37,440	\$44,993	2024
Retiree Benefits Trust	TX	\$56,085	Secretary/compliance Offic	\$21,500	\$24,508	2024
The Cemetery Corporation	SC	\$69,578	Secretary	\$20,642	\$25,265	2023
Hayes Lemmerz Non-union Retiree	IL	\$69,654	Chairperson	\$4,000	\$4,481	2024
Black Point Cemetery Corporation	ME	\$55,840	Treasurer	\$4,606	\$5,256	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DC 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 DC 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	75 organizations. Compensation range \$113–\$355,331; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$62,751); for reference, expenses \$21,913 and assets \$243,674. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Walter Hoenes, reported title " <i>Grand Secretary</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	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	52 nd
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	52 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 (Walter Hoenes) 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 75 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,500 is reasonable (approximately the 52nd 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.