

American Legion Post 159

Executive Director / CEO

EIN 541209080
 VA · NTEE W30
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Randy Mills, Executive Director / CEO** (\$29,608) against **every comparable organization** that fit the selection criteria — **79** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

Benchmarked executive: Randy Mills — reported title “VICE COMMANDER”, 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 \$204,487 and \$457,807 — 0.67x to 1.50x the subject's \$305,205 (the band tightens as size grows).

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

79 organizations qualified on sector, size, and geography → **79** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,273	\$20,195	\$43,224	\$66,484	\$97,814	\$29,608
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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 VA 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
Veterans Of Foreign Wars Post 629	WV	\$307,683	Manager	\$29,030	\$31,620	2024
Minnesota Association Of County Veterans	MN	\$302,004	Executive Director	\$64,350	\$63,965	2024
Marineparentscom Inc	MO	\$301,967	President	\$82,551	\$87,957	2024
American Legion	NY	\$301,875	Commander	\$2,100	\$1,909	2024
Chief Warrant And Warrant	IL	\$301,849	Executive Dir.	\$78,000	\$79,420	2023
Operation Rebuild Hope	OR	\$309,385	Coo	\$37,600	\$35,126	2024
George N Althouse Memorial Association	PA	\$299,782	Vice President	\$14,400	\$14,446	2024
82d Airborne Division Association Inc	NC	\$310,900	Executive Director	\$65,500	\$68,083	2024
Veterans Of Foreign Wars Of The Us Dpt Of Virginia	VA	\$311,633	Quartermaster	\$28,600	\$27,063	2025
Veterans Of Foreign Wars Dept Vfw Ky	KY	\$314,084	Quartermaster	\$31,000	\$32,640	2025
Texas National Guard Family Support Foundation	TX	\$317,202	Executive Director/grant Manager	\$28,806	\$28,988	2024
Honor Bell Foundation Inc	CO	\$319,693	Executive Di	\$43,541	\$42,000	2024
The Navigation Center Fka Military	SC	\$290,266	Executive Di	\$54,253	\$56,937	2024
National Guard Association Of	MN	\$289,665	Executive Di	\$25,200	\$25,049	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Midwest Region Laborers Veterans	IL	\$324,882	Legislative Director	\$139,724	\$138,185	2024
The Heroes Project	CA	\$285,068	Director	\$697,799	\$606,149	2024
American Legion Post 286 Inc	FL	\$326,398	Past Command	\$18,820	\$17,327	2025
Department Of Illinois Vfw Auxiliary Inc	IL	\$326,983	Secretary	\$14,600	\$14,866	2023
Veterans Of Foreign Wars Post 8794	OH	\$282,624	Chaplain	\$48,288	\$50,124	2025
Veterans Of Foreign Wars Of The United	PA	\$281,123	Treasurer/secretary	\$54,074	\$54,247	2024
New Hampshire Veterans Association	NH	\$280,385	President	\$1,950	\$1,811	2024
Vallejo Veterans Building Council	CA	\$340,530	Building Manager	\$22,500	\$20,122	2023
Paralyzed Veterans Of America North Cent	SD	\$268,925	Executive Director - Left 08/2024	\$86,077	\$95,564	2024
Bourn Free Foundation	NV	\$267,799	Cfo Treasure	\$9,000	\$9,075	2024
Idaho Veterans Chamber Of Commerce	ID	\$343,929	President	\$80,640	\$88,845	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	79 organizations. Compensation range \$1,341–\$606,149; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$305,205); for reference, expenses \$328,598 and assets \$31,995.
ROLE MATCH	Randy Mills, reported title "VICE COMMANDER", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	35 th
Total compensation (D + F), as reported (no adjustments)	37 th
Reportable pay only (column D), adjusted	37 th
All sources (D + E + F), adjusted	35 th

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 (Randy Mills) 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 79 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$29,608 is reasonable (approximately the 35th 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.