

Wilderness Volunteer Fire Department Inc

Executive Director / CEO

EIN 550735503
 WV · NTEE M24Z
 FY ending 2023-12-31
 June 13, 2026

This analysis benchmarks the total compensation of **Noah W Allen, Executive Director / CEO** (\$10,932) against **every comparable organization** that fit the selection criteria — **199** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

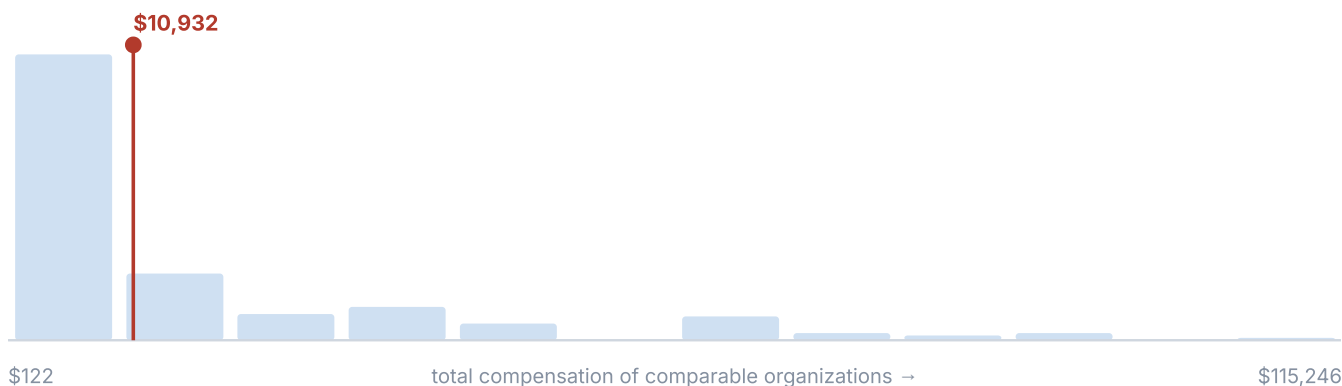
Benchmarked executive: Noah W Allen — reported title “Chairman”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (M24Z).
- BUDGET** Total revenue between \$300,703 and \$673,216 — 0.67x to 1.50x the subject's \$448,811 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

199 organizations qualified on sector, size, and geography → **199** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$606	\$1,874	\$5,796	\$20,071	\$45,025	\$10,932
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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 WV 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
Goodwill Fire Co No 1 Of York Twp	PA	\$448,641	Co-treasurer	\$3,206	\$2,868	2024
Lodi Volunteer Ambulance Rescue Squad Inc	NJ	\$449,326	Secretary	\$6,200	\$5,113	2023
West Chester Volunteer Firemans	PA	\$446,136	President	\$5,850	\$5,233	2024
Ronda Community Vol Fire Dept Inc	NC	\$442,014	Member	\$7,800	\$7,230	2024
Parkton Fire And Rescue Inc	NC	\$462,628	Fire Chief	\$5,760	\$5,339	2024
Paxtonia Fire Company	PA	\$434,688	President	\$12,000	\$10,735	2024
Elizabeth Volunteer Fire Department	IN	\$434,627	Clerk	\$20,336	\$19,807	2023
The North Stonington Volunteer Fire	CT	\$463,049	Chief	\$10,769	\$9,326	2023
Central Alexander Fire Department	NC	\$463,632	Chief/ex Off	\$24,845	\$22,436	2025
Stafford Fire Department Inc	NY	\$464,010	Secretary	\$900	\$729	2024
Lowell Volunteer Fire Dept	NC	\$433,397	Fire Chief	\$22,921	\$21,246	2024
Kohlsville Volunteer Fire Co	WI	\$465,328	Chief	\$650	\$609	2024
Western Salisbury Volunteer Fire Company	PA	\$432,068	Fire Chief	\$1,800	\$1,610	2024
Spring Valley Area Emergency Services Corp	WI	\$431,430	Fire Chief	\$4,000	\$3,747	2024
Lamott Fire Company No 1	PA	\$467,417	Trustee	\$2,126	\$1,902	2024
Humboldt Fire Department Inc	SD	\$467,960	Chief	\$120	\$122	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fire District 28 Inc	NC	\$468,115	Chief	\$68,549	\$63,539	2024
Stroud Township Volunteer Fire	PA	\$429,485	Treasurer	\$2,400	\$2,147	2024
Somerton Volunteer Fire Company	OH	\$429,145	Chief	\$1,846	\$1,806	2023
Oakdale Fire Company Inc	CT	\$427,787	Asst Deputy	\$4,760	\$3,900	2025
Mansfield Hose Company	PA	\$469,849	Treasurer	\$900	\$829	2023
Swedesburg Volunteer Fire Company	PA	\$427,580	Board Member	\$18,740	\$17,260	2023
White Springs Fire Association Inc	NY	\$427,043	Treasurer	\$9,100	\$7,377	2024
Creedmoor Volunteer Fire Department	NC	\$426,446	Assistant Fire Chief	\$8,400	\$8,016	2023
Wicksburg Volunteer Fire & Rescue	AL	\$473,763	Chief	\$45,001	\$43,613	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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 199 organizations. Compensation range \$122–\$115,246; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$448,811); for reference, expenses \$253,203 and assets \$1,439,168. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Noah W Allen, reported title "*Chairman*", 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 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 19 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	63 rd
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	63 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 (Noah W Allen) 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 13, 2026, comparing compensation against 199 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,932 is reasonable (approximately the 63rd 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 13, 2026.