

# Care And Maintenance Trust Fund Of Six

Executive Director / CEO

EIN 562252954  
 SC · NTEE Y50  
 FY ending 2024-12-31  
 June 13, 2026

This analysis benchmarks the total compensation of **Charles Bennet, Executive Director / CEO** (\$14,229) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45<sup>th</sup>** percentile of comparable organizations within the typical range

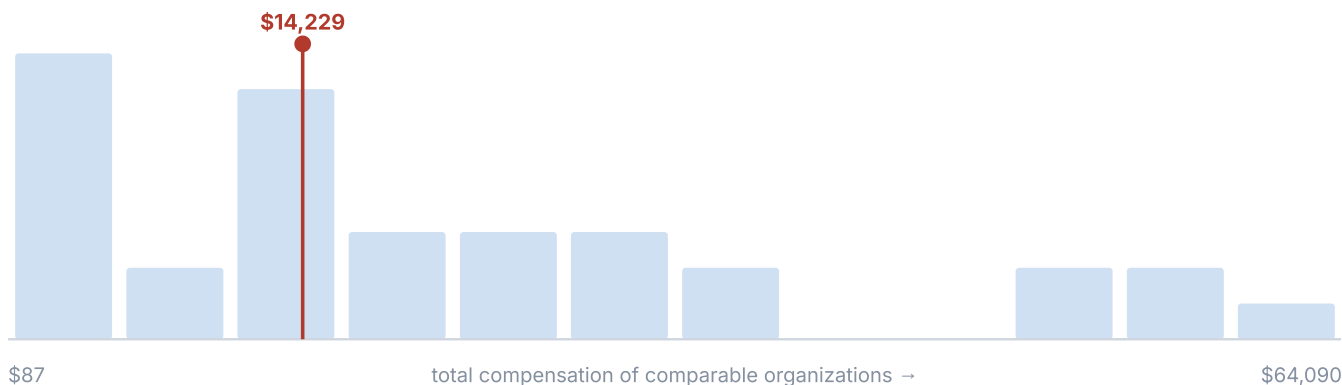
**Benchmarked executive:** Charles Bennet — reported title “CSA PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y50).
BUDGET	Total revenue between \$135,101 and \$302,466 — 0.67x to 1.50x the subject's \$201,644 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

**33** organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,688	\$6,397	\$15,866	\$30,356	\$51,391	\$14,229
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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 SC 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
<a href="#">Herland Forest</a>	WA	\$201,786	President	\$42,213	<b>\$37,297</b>	2023
<a href="#">Bellefontaine Cemetery Society</a>	IN	\$204,089	President	\$600	<b>\$607</b>	2024
<a href="#">Jewish Cemetery Association Of Greater</a>	CT	\$204,847	Executive Director	\$24,300	<b>\$21,840</b>	2024
<a href="#">Brenham Cemetery Association</a>	TX	\$208,612	Treasurer/secretary	\$66,841	<b>\$64,090</b>	2024
<a href="#">Cutler Cremation Company Inc</a>	NY	\$192,571	President	\$36,400	<b>\$31,529</b>	2024
<a href="#">Elmwood Cemetery Company</a>	IL	\$190,632	Treasurer	\$2,081	<b>\$2,019</b>	2023
<a href="#">Chevra Kadisha Of Alliance</a>	NJ	\$213,934	Director	\$24,082	<b>\$20,610</b>	2024
<a href="#">Miami Cemetery Assn</a>	OH	\$188,773	Superintendent	\$54,328	<b>\$53,735</b>	2025
<a href="#">Steere Family Ri Historical Cemetery #29</a>	RI	\$214,803	President, Treasurer	\$2,745	<b>\$2,523</b>	2024
<a href="#">Public Cemetery Of Cullman</a>	AL	\$215,326	President	\$6,000	<b>\$6,397</b>	2023
<a href="#">Sedona Community Cemetery Association</a>	AZ	\$187,616	Secretary	\$62,292	<b>\$57,424</b>	2024
<a href="#">Mount Lawn Cemetery Association Inc</a>	NC	\$218,536	Maintenance	\$48,000	<b>\$48,945</b>	2023
<a href="#">Pennville loof Twin Hills Cemetery</a>	IN	\$219,726	Member	\$13,390	<b>\$13,535</b>	2024
<a href="#">Hillington Crematory</a>	NY	\$222,706	Board Member	\$22,707	<b>\$20,249</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Eureka Cemetery &amp; Mausoleum Assn</a>	OR	\$179,008	Director	\$4,350	<b>\$3,872</b>	2024
<a href="#">Indiana Funeral Education Foundation Inc</a>	IN	\$178,450	Executive Director	\$51,444	<b>\$52,002</b>	2024
<a href="#">The Cemetery Association Of The Jewish</a>	NJ	\$177,465	Executive Vp	\$12,000	<b>\$10,270</b>	2024
<a href="#">Greensprings Natural Cemetary Association</a>	NY	\$230,716	Cemetery Executive Director	\$32,010	<b>\$27,726</b>	2024
<a href="#">Santa Gertrudis Memorial Cemetery Inc</a>	TX	\$231,507	Board Memberkey Empl	\$33,922	<b>\$32,526</b>	2024
<a href="#">Overlook Cemetery Association</a>	NJ	\$169,286	President	\$16,933	<b>\$14,920</b>	2023
<a href="#">Trice Hill Cemetery Assoc</a>	OK	\$234,249	Chairman	\$1,400	<b>\$1,478</b>	2024
<a href="#">Oxford Cemetery Association</a>	PA	\$162,842	Secretary	\$24,730	<b>\$24,337</b>	2023
<a href="#">Venice Cemetery Assn</a>	OH	\$247,636	Bookkeeper	\$29,900	<b>\$30,356</b>	2024
<a href="#">Acton Cemetery Inc</a>	TX	\$155,556	Secretary/tr	\$12,000	<b>\$11,846</b>	2023
<a href="#">Rural Cemetery Assoc Of Hornellsville N Y</a>	NY	\$255,410	President	\$100	<b>\$87</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT 33 organizations. Compensation range \$87–\$64,090; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$201,644); for reference, expenses \$5,144 and assets \$2,216,888. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Charles Bennet, reported title "CSA PRESIDENT", 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	45 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	100 <sup>th</sup>

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 (Charles Bennet) 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 33 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,229 is reasonable (approximately the 45<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.