

Professional Firefighters Of Marion

Executive Director / CEO

EIN 592969732

FL · NTEE J40

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Rolin Boyd, Executive Director / CEO** (\$12,656) against **every comparable organization** that fit the selection criteria — **156** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

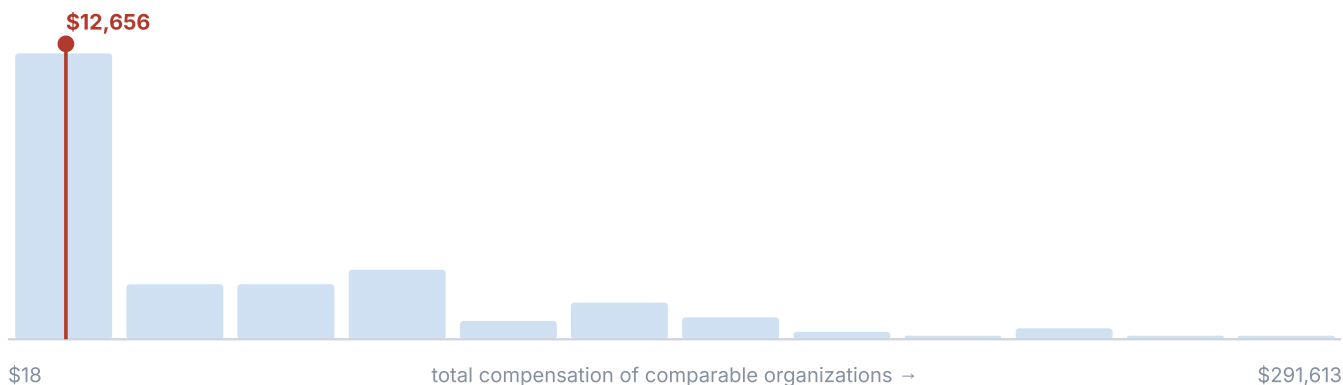
Benchmarked executive: Rolin Boyd — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

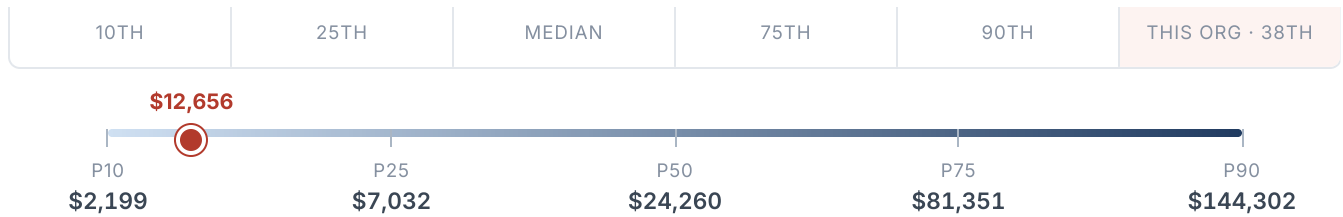
SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$254,492 and \$569,758 — 0.67x to 1.50x the subject's \$379,839 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

156 organizations qualified on sector, size, and geography → **156** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$2,199	\$7,032	\$24,260	\$81,351	\$144,302	\$12,656
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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 FL 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
Smithtown Teachers Assoc	NY	\$380,190	Treasurer	\$1,706	\$1,594	2024
Connecticut Federation Of School	CT	\$378,502	Co-president	\$75,000	\$74,855	2023
Foundation For Fair Contracting -	MD	\$381,958	Executive Director	\$187,413	\$186,512	2023
Ohio Valley And Southern States Laborers	OH	\$374,527	Director	\$63,633	\$69,684	2024
Pafca-aal	TX	\$385,409	President	\$25,993	\$26,190	2025
New York District Council	NJ	\$386,073	President	\$87,846	\$81,095	2024
International Brotherhood Of Electrical Workers	FL	\$373,358	Director	\$83,157	\$78,689	2025
Jefferson County Education	CO	\$372,786	President	\$141,132	\$139,922	2024
United Union Of Roofers 42 Rdwa	OH	\$371,848	Business Man	\$76,305	\$83,562	2024
lupat Dc 21 Nj Lmf-jtb	NJ	\$389,823	Trustee	\$157,149	\$145,071	2024
Two Rivers Uniserv Unit	CO	\$391,753	Uniserv Director	\$166,897	\$161,201	2025
Bowling Green State University	OH	\$367,156	President	\$8,400	\$9,471	2023
Classified Employees	AK	\$366,877	President	\$95,791	\$94,690	2024
Wisconsin Law Enforcement Association	WI	\$392,925	President (Thru Aug)	\$3,826	\$4,131	2024
Forest Lake Education Association	MN	\$365,436	President	\$5,300	\$5,415	2024
Action Research Collaborative Inc	NY	\$365,415	Treasurer	\$9,500	\$9,138	2023
American Federation Of Teachers	NJ	\$363,650	President	\$28,880	\$25,973	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Seminole County Professional	FL	\$363,301	President	\$18,000	\$18,000	2023
Northeast Florida Local Apwu	FL	\$362,310	President	\$82,120	\$82,120	2023
United Plant & Production Workers	NY	\$361,646	President	\$242,494	\$226,562	2024
Laborers International Union No 662	MO	\$360,066	President	\$3,105	\$3,400	2024
Nys Public Employees Conference Inc	NY	\$358,497	Chairman	\$24,000	\$23,086	2023
The Rochester Association	NY	\$358,063	President	\$8,802	\$8,012	2025
Santa Rosa Professional Educators Inc	FL	\$357,030	Executive Director	\$97,218	\$94,429	2024
Clark County Deputy Sheriffs Guild	WA	\$403,114	President	\$7,200	\$6,862	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	156 organizations. Compensation range \$18–\$291,613; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$379,839); for reference, expenses \$340,220 and assets \$450,038.
ROLE MATCH	Rolin Boyd, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	38 th
Total compensation (D + F), as reported (no adjustments)	37 th
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	37 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 (Rolin Boyd) 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 10, 2026, comparing compensation against 156 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,656 is reasonable (approximately the 38th 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 10, 2026.