

Jacksonville Police Death Benefit Fund

Executive Director / CEO

EIN 596139331

FL · NTEE Y44

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Mike Massey, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **170** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Mike Massey — reported title “TREASURER”, 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 (Y44).

BUDGET Total revenue between \$260,025 and \$582,147 — 0.67x to 1.50x the subject's \$388,098 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

170 organizations qualified on sector, size, and geography → **170** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$1,311

\$4,646

\$18,914

\$50,264

\$94,211

\$24,000



● 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
Lambda Theta Phi Latin Fraternity	NJ	\$388,529	Executive Di	\$39,000	\$37,066	2024
Naval Academy Athletic Association	MD	\$385,774	Naaa President	\$61,918	\$61,620	2024
Suwannee River Lodge 325 Loyal Order Of Moose	FL	\$385,090	Administrator	\$28,800	\$28,058	2025
International Association Of	NC	\$384,320	Secretary	\$20,833	\$22,914	2024
Boces Teacher Association Benefit Trust	NY	\$384,227	Chairperson	\$6,500	\$6,437	2023
Southside Mutual Domestic	NM	\$394,397	President	\$450	\$515	2024
The Historic Sharon Burying Ground Inc	CT	\$381,181	Superintendentdirector	\$3,064	\$3,058	2024
Laundry & Dry Cleaning Workers Education	NY	\$380,885	Union Trustee	\$44,850	\$43,141	2024
Ridge Utilities Inc	VA	\$379,700	General Mana	\$43,600	\$44,812	2024
Building Industry Association Of The Highland Lakes Inc	TX	\$378,777	Executive Officer	\$82,559	\$90,507	2023
Union Hill Cemetery Company	PA	\$377,981	President	\$600	\$656	2023
Us Oil & Gas Association	DC	\$377,185	President	\$212,000	\$198,032	2024
Benevolent & Protective Order Of Elks Rotterdam	NY	\$399,547	Secretary	\$5,200	\$4,873	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
#2157						
Udw Afsclme Local 3930 Sutter County	CA	\$402,018	Trustee	\$55,936	\$51,415	2024
Fraternal Order Of Eagles Aerie 1744	WA	\$373,894	Worthy Secretary	\$19,683	\$18,759	2024
Ernst Memorial Cemetery Corporation	NJ	\$402,762	Trustee	\$1,000	\$950	2024
Fraternal Order Of Eagles 631 Aerie	ID	\$372,742	Secretary	\$5,900	\$6,509	2025
Bimco Americas	TX	\$371,436	Chair	\$177,550	\$189,058	2024
Abington Township Police Pension Association	PA	\$371,090	Treasurer	\$2,400	\$2,548	2024
Hockey And Rink Protection Inc	VT	\$406,551	Assistant Treasurer/director	\$54,950	\$60,614	2023
Farmington Cemetery Association	CT	\$368,785	Asst. Treasu	\$3,600	\$3,500	2025
Burgess Canal & Irrigation Co	ID	\$407,580	Secretary	\$15,333	\$16,916	2025
District 6 Health Plan	NY	\$367,523	Indep Fiduciary	\$5,550	\$5,339	2024
Benevolent & Protective Order Of	OH	\$408,917	Secretary	\$4,000	\$4,394	2025
Cave Hill Heritage Foundation	KY	\$366,472	President/ceo	\$30,556	\$34,945	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 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	170 organizations. Compensation range \$159–\$1,474,387; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$388,098); for reference, expenses \$389,307 and assets \$1,737,312.
ROLE MATCH	Mike Massey, reported title " <i>TREASURER</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	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	55 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	69 th
All sources (D + E + F), adjusted	54 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 (Mike Massey) 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 170 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 55th 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.