

Veterans Of Foreign Wars Dept Vfw Ky

Executive Director / CEO

EIN 610406448

KY · NTEE W30

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Martha Lain, Executive Director / CEO** (\$31,000) against **every comparable organization** that fit the selection criteria — **84** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

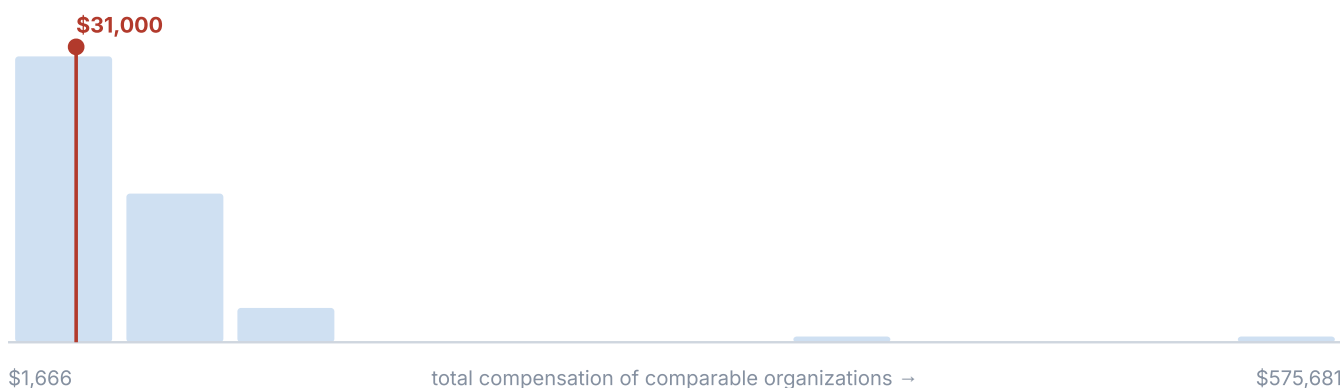
Benchmarked executive: Martha Lain — reported title “Quartermaster”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (W30).
BUDGET	Total revenue between \$210,436 and \$471,126 — 0.67x to 1.50x the subject's \$314,084 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

84 organizations qualified on sector, size, and geography → **84** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,287	\$19,214	\$41,732	\$64,721	\$91,452	\$31,000
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 39TH
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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 KY 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 Of The Us Dpt Of Virginia	VA	\$311,633	Quartermaster	\$28,600	\$25,703	2025
Texas National Guard Family Support Foundation	TX	\$317,202	Executive Director/grant Manager	\$28,806	\$27,530	2024
82d Airborne Division Association Inc	NC	\$310,900	Executive Director	\$65,500	\$64,661	2024
Operation Rebuild Hope	OR	\$309,385	Coo	\$37,600	\$33,361	2024
Honor Bell Foundation Inc	CO	\$319,693	Executive Di	\$43,541	\$39,889	2024
Veterans Of Foreign Wars Post 629	WV	\$307,683	Manager	\$29,030	\$30,030	2024
American Legion Post 159	VA	\$305,205	Vice Commander	\$29,608	\$28,120	2023
Midwest Region Laborers Veterans	IL	\$324,882	Legislative Director	\$139,724	\$131,240	2024
Minnesota Association Of County Veterans	MN	\$302,004	Executive Director	\$64,350	\$60,750	2024
Marineparentscom Inc	MO	\$301,967	President	\$82,551	\$83,535	2024
American Legion	NY	\$301,875	Commander	\$2,100	\$1,813	2024
Chief Warrant And Warrant	IL	\$301,849	Executive Dir.	\$78,000	\$75,428	2023
American Legion Post 286 Inc	FL	\$326,398	Past Command	\$18,820	\$16,456	2025
Department Of Illinois Vfw Auxiliary Inc	IL	\$326,983	Secretary	\$14,600	\$14,119	2023
George N Althouse Memorial Association	PA	\$299,782	Vice President	\$14,400	\$13,720	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Navigation Center Fka Military	SC	\$290,266	Executive Di	\$54,253	\$54,075	2024
National Guard Association Of	MN	\$289,665	Executive Di	\$25,200	\$23,790	2024
Vallejo Veterans Building Council	CA	\$340,530	Building Manager	\$22,500	\$19,110	2023
The Heroes Project	CA	\$285,068	Director	\$697,799	\$575,681	2024
Idaho Veterans Chamber Of Commerce	ID	\$343,929	President	\$80,640	\$84,380	2023
Hunting With Heroes Inc	WY	\$344,305	Sec-tres-director	\$18,000	\$18,415	2024
Veterans Of Foreign Wars Post 8794	OH	\$282,624	Chaplain	\$48,288	\$47,604	2025
Veterans Of Foreign Wars Of The United	PA	\$281,123	Treasurer/secretary	\$54,074	\$51,520	2024
New Hampshire Veterans Association	NH	\$280,385	President	\$1,950	\$1,721	2024
Idaho Veterans Network Corporation	ID	\$347,789	Director	\$14,400	\$14,258	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY cost of living and 2025 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 KY 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 **84** organizations. Compensation range \$1,666–\$575,681; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$314,084); for reference, expenses \$312,902 and assets \$248,291.
ROLE MATCH	Martha Lain, reported title " <i>Quartermaster</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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	39 th
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	42 nd

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 (Martha Lain) 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 84 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,000 is reasonable (approximately the 39th 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.