

United Brotherhood Of Carpenters &

Executive Director / CEO

EIN 620150495
 TN · NTEE J40
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Brian Nelson, Executive Director / CEO** (\$440) against **every comparable organization** that fit the selection criteria — **164** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

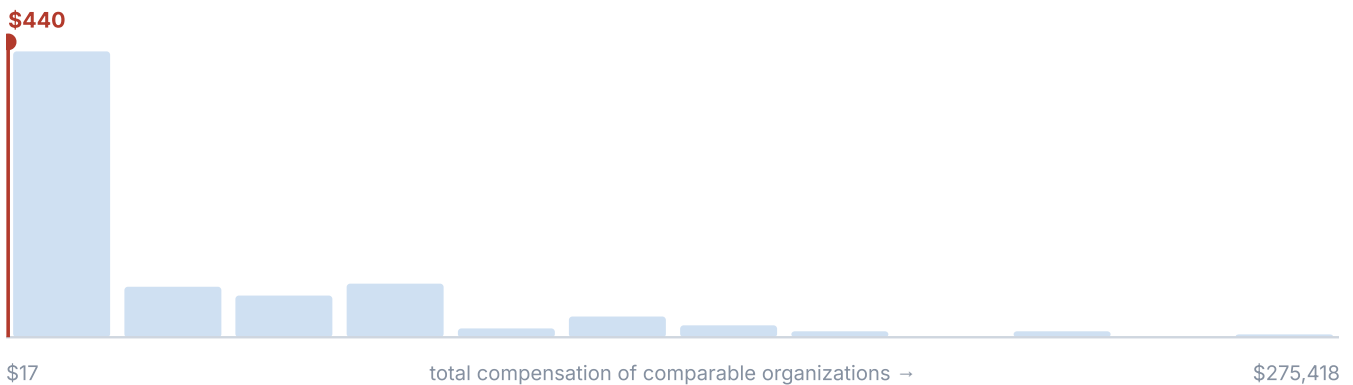
Benchmarked executive: Brian Nelson — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$226,195 and \$506,407 — 0.67x to 1.50x the subject's \$337,605 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

164 organizations qualified on sector, size, and geography → **164** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,302	\$5,573	\$17,747	\$65,784	\$104,560	\$440
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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 TN 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
American Postal Workers Union 2577	NY	\$337,706	President	\$56,967	\$50,268	2024
Southern California Association Of	CA	\$337,118	Cfo	\$81,692	\$68,885	2024
Union Independiente De Empleados Telefonicos De P R Inc	PR	\$338,842	Metro Rep	\$20,877	\$21,429	2024
Tucson Police Officers Association	AZ	\$335,622	President	\$3,750	\$3,626	2023
Nurse Alliance Of Seiu California	CA	\$335,501	Executive Dir.	\$326,623	\$275,418	2024
Milwaukee Deputy Sheriffs' Association	WI	\$335,311	President	\$2,500	\$2,625	2023
Neank	RI	\$334,575	President	\$2,182	\$1,990	2025
Retail Wholesale Dc Ufcw	MI	\$340,811	President (P)	\$70,293	\$72,943	2023
International Association Of Fire	AZ	\$333,991	President	\$12,000	\$11,270	2024
Kenosha Education Association	WI	\$332,371	Executive Director	\$146,889	\$154,229	2023
Jewish Labor Committee	NY	\$344,292	Executive Director	\$75,000	\$68,135	2023
International Association Of	WA	\$330,334	President	\$24,391	\$21,324	2024
Suffolk County Probation Officers Association Inc	NY	\$329,489	President	\$6,600	\$5,824	2024
International Association Of Heat &	NY	\$328,995	Business Manager/secretary	\$71,505	\$63,097	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International Association Of Sheet Metal Air Rail & Transportation	CA	\$328,349	President	\$12,989	\$10,953	2024
Brewster Teachers Association	NY	\$347,711	President	\$12,300	\$10,574	2025
National Association Of Transportation	NJ	\$323,670	President	\$20,000	\$17,437	2024
American Postal Workers Union	NC	\$323,454	President	\$24,593	\$25,547	2023
International Association Of Sheet Metal Air Rail & Transportation	NY	\$323,228	President	\$27,009	\$23,833	2024
City Of Madison Employees Assoc	WI	\$322,993	President	\$8,850	\$9,025	2024
Amalgamated Transit Union Local 22	MA	\$322,399	President	\$1,282	\$1,125	2024
Orange County Managers Association	CA	\$322,370	Executive Dir.	\$108,944	\$91,864	2024
International Association Of Firefighters - Local 732	RI	\$322,084	President	\$10,276	\$9,906	2023
Brotherhood Of Railroad Signalmen Local 119	NE	\$321,115	Financial Secretary	\$8,921	\$9,370	2024
81359 Local	NY	\$319,994	President	\$500	\$441	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	164 organizations. Compensation range \$17–\$275,418; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$337,605); for reference, expenses \$333,466 and assets \$839,456.
ROLE MATCH	Brian Nelson, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	2 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 (Brian Nelson) 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 164 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$440 is reasonable (approximately the 2nd 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.