

Loyal Order Of The Moose 1560

Executive Director / CEO

EIN 620818754
 TN · NTEE Y40
 FY ending 2025-04-30
June 9, 2026

This analysis benchmarks the total compensation of **Patricia Coker, Executive Director / CEO** (\$28,000) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 97th percentile of comparable organizations above the 90th percentile — board review recommended

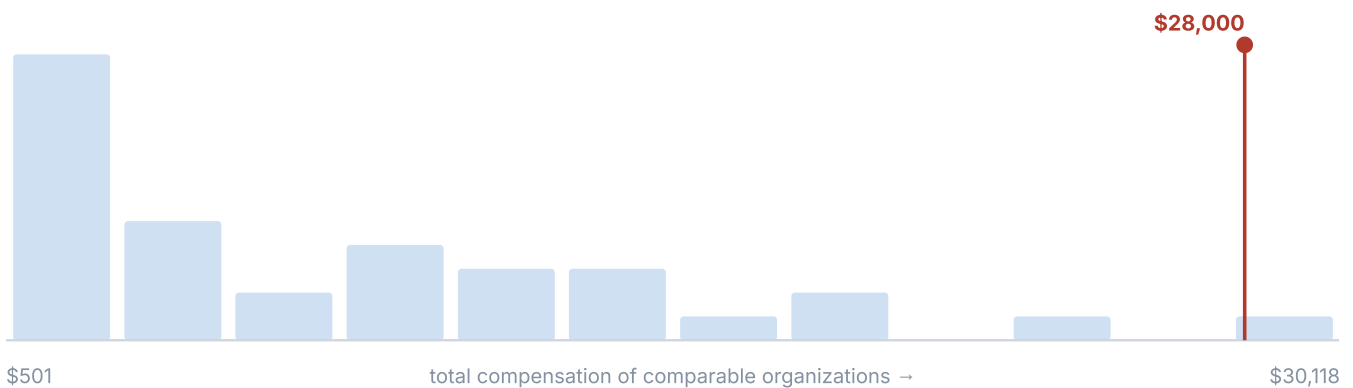
Benchmarked executive: Patricia Coker — reported title “Administrator”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (Y40).
- BUDGET Total revenue between \$117,583 and \$263,247 — 0.67x to 1.50x the subject's \$175,498 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (Y40), nationwide + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,428	\$2,566	\$5,417	\$11,126	\$17,174	\$28,000
----------------	----------------	----------------	-----------------	-----------------	-----------------



● 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 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
Fraternal Order Of Eagles Aerie 4336	MO	\$184,174	Bartender	\$11,110	\$11,195	2025
Montana State Elks Association Llc	MT	\$165,106	Treasurer	\$2,000	\$2,051	2025
Pennsylvania Sons And Daughters Of Italy	PA	\$188,561	Bar-tender	\$11,007	\$10,719	2024
Fraternal Order Of Eagles 1502	WI	\$161,760	Secretary	\$1,836	\$1,873	2024
Benevolent & Protective Order Of	AL	\$161,081	Treasurer	\$5,200	\$5,344	2025
Benv & Protective Order Of Elks 310	ID	\$157,838	Secretary	\$9,500	\$9,614	2025
Coventry-west Greenwich Lodge #2285 Of The Bpoe	RI	\$196,664	Secretary	\$4,100	\$3,740	2025
Masonic Charities Of Maryland Inc	MD	\$152,882	Grand Secretary	\$9,099	\$8,553	2023
Wayne D Clark Aerie 4488	VA	\$199,060	Worthy Presi	\$25,460	\$24,006	2024
Benevolent And Protective Order Of Elks	FL	\$200,491	1 Year Trustee	\$14,625	\$13,071	2025
Fraternal Order Of Eagles	CA	\$202,792	Secretary	\$5,542	\$4,553	2025
Cloquet Lodge 1274 Loyal Order Of Moose	MN	\$204,882	Administrator	\$10,400	\$10,035	2024
Shelby Owls Club Nest 2553 Inc	OH	\$145,274	Secretary/tr	\$29,120	\$30,118	2024
Fraternal Order Of Eagles	VT	\$205,841	Secretary Tr	\$11,110	\$10,920	2024
Sierra Vista Lodge No 2065	AZ	\$141,677	Secretary	\$6,000	\$5,490	2025
Sons Of Italy	PA	\$141,177	President	\$1,800	\$1,753	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chico-Ieland Stanford Masonic Temple Association	CA	\$210,124	Cfo	\$21,308	\$17,968	2024
Bpoe Elks Palmetto Lodge 2449	FL	\$137,282	Secretary	\$3,218	\$2,952	2024
Scott County Moose Lodge No 2324	IN	\$216,053	Administrator	\$10,200	\$10,233	2025
Benevolent & Protective Order Of Elks	WV	\$134,349	Treasurer	\$2,400	\$2,538	2024
Uniao Portuguesa Beneficente Inc	RI	\$133,796	President	\$1,000	\$936	2024
Benevolent & Protective Order Of Elks Of The Usa	NY	\$217,775	Secretary	\$1,500	\$1,289	2025
Benevolent And Protective Order Of Elks 2641 Decatur	TN	\$131,406	Treasurer	\$2,700	\$2,700	2025
Fulton Elks Lodge	NY	\$126,033	Treasurer	\$2,500	\$2,149	2025
Cambridge Lodge No 1211 Loyal Order Of Moose	MD	\$225,271	Administrator	\$17,225	\$15,320	2025

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 34 organizations. Compensation range \$501–\$30,118; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$175,498); for reference, expenses \$152,758 and assets \$523,143.

ROLE MATCH Patricia Coker, reported title *"Administrator"*, 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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	97 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	94 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 (Patricia Coker) 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 34 similarly situated organizations (Same NTEE sector (Y40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,000 is reasonable (approximately the 97th 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.