

# Free & Accepted Masons

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Thomas M Thorne, Executive Director / CEO** (\$3,300) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Thomas M Thorne — 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 (Y42).

**BUDGET** Total revenue between \$49,154 and \$110,047 — 0.67x to 1.50x the subject's \$73,365 (the band tightens as size grows).

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

**80** organizations qualified on sector, size, and geography → **80** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$491	\$1,492	\$5,389	\$14,627	\$38,937	\$3,300
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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
<a href="#">Stratford Corporation</a>	OH	\$73,388	Business Manager	\$85,805	<b>\$84,230</b>	2025
<a href="#">B C And T Local 334 Retiree Health Plan</a>	ME	\$73,205	Trustee	\$12,000	<b>\$11,137</b>	2025
<a href="#">Harmony Cemetery Corporation</a>	MA	\$73,747	Clerk	\$2,995	<b>\$2,560</b>	2024
<a href="#">Swedish Cemetery Inc</a>	CT	\$72,764	Caretaker	\$1,225	<b>\$1,093</b>	2024
<a href="#">West Lambert Water Association</a>	MS	\$75,064	Secretary	\$14,528	<b>\$14,997</b>	2025
<a href="#">St Augusta Firefighters Relief</a>	MN	\$71,550	President	\$100	<b>\$94</b>	2024
<a href="#">Hawaii Medical Service Association</a>	HI	\$75,783	Trustee	\$113,199	<b>\$96,417</b>	2024
<a href="#">Washington Lodge 17 Fop</a>	PA	\$70,323	President	\$595	<b>\$582</b>	2023
<a href="#">Jewish Cemetery Association Of Greater Waterbury Inc</a>	CT	\$70,081	Executive Director	\$11,000	<b>\$10,102</b>	2023
<a href="#">St John's Cemetery At Springfield</a>	DE	\$69,714	Treasurer	\$1,200	<b>\$1,118</b>	2024
<a href="#">Hayes Lemmerz Non-union Retiree</a>	IL	\$69,654	Chairperson	\$4,000	<b>\$3,741</b>	2024
<a href="#">The Cemetery Corporation</a>	SC	\$69,578	Secretary	\$20,642	<b>\$21,092</b>	2023
<a href="#">Knights Templar Of The United States Of America</a>	IL	\$77,407	Grand Recorder	\$6,000	<b>\$5,467</b>	2025
<a href="#">Rising Sun Cemetery Association</a>	IN	\$69,157	Superintendent	\$37,440	<b>\$37,562</b>	2024
<a href="#">Walnut Grove Cemetery</a>	OH	\$77,574	President	\$447	<b>\$464</b>	2023
<a href="#">Hopewell Cemetery</a>	AL	\$69,049	Secretary	\$29,414	<b>\$31,124</b>	2023
<a href="#">Law Enforcement Alliance Of</a>	CT	\$68,743	President	\$2,500	<b>\$2,230</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Orchard Grove Cemetery Association</a>	ME	\$68,664	Member At Large	\$3,775	<b>\$3,596</b>	2024
<a href="#">Charture Institute</a>	WY	\$78,721	Executive Di	\$60,000	<b>\$61,123</b>	2024
<a href="#">Lower Valley Union Cemetary Association</a>	NJ	\$67,685	Superintendent	\$10,587	<b>\$8,761</b>	2025
<a href="#">Benevolent &amp; Protective Order Of Elks Lodge 1318</a>	SC	\$67,575	Riverpark Assistant	\$15,000	<b>\$14,503</b>	2025
<a href="#">Grand Order Of The Eastern Star Of Virginia Pha</a>	VA	\$67,327	Grand Secretary	\$6,350	<b>\$6,006</b>	2023
<a href="#">Jernberg Steelworkers Retiree Health</a>	PA	\$79,448	Committee Member	\$1,000	<b>\$949</b>	2024
<a href="#">Middle Creek Cemetery Association Inc</a>	TN	\$79,467	Secretary	\$12,500	<b>\$12,869</b>	2023
<a href="#">The Amt Health Benefits Trust</a>	VA	\$79,661	President	\$55,862	<b>\$51,313</b>	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 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	<b>80</b> organizations. Compensation range \$76–\$140,587; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$73,365); for reference, expenses \$67,342 and assets \$992,701.
ROLE MATCH	Thomas M Thorne, reported title " <i>Treasurer</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	38 <sup>th</sup>
Reportable pay only (column D), adjusted	46 <sup>th</sup>
All sources (D + E + F), adjusted	39 <sup>th</sup>

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 (Thomas M Thorne) 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 80 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,300 is reasonable (approximately the 39<sup>th</sup> 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.