

Catons Chapel Richardson Cove Volunteer Fire Department Inc

Executive Director / CEO

EIN 621491466

TN · NTEE M24

FY ending 2025-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Marvin Rolan, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **139** 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: Marvin Rolan — reported title "Borard Member/Chief", 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 (M24).
BUDGET	Total revenue between \$129,062 and \$288,946 — 0.67x to 1.50x the subject's \$192,631 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

139 organizations qualified on sector, size, and geography → **139** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$399 10TH	\$854 25TH	\$1,844 MEDIAN	\$5,961 75TH	\$18,668 90TH	\$40,000 THIS ORG · 97TH
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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
Doyle Volunteer Hose Company	NY	\$192,512	Interim Secretary	\$2,917	\$2,650	2023
East Syracuse Fire Department Inc	NY	\$192,446	Caretaker	\$1,250	\$1,103	2024
Vol & Exempt Firefighters Benevolent Assoc Of Briarcliff Manor Ny	NY	\$192,067	President	\$3,000	\$2,647	2024
Ae Crandall Hook And Ladder Co Inc	NY	\$193,746	Chief	\$300	\$265	2024
Vashti Volunteer Fire Dept Inc	NC	\$194,061	Treasurer	\$7,119	\$6,998	2025
People's Firehouse Inc	NY	\$195,289	Executive Director	\$39,500	\$34,855	2024
Nelson Volunteer Fire Company Inc	PA	\$195,943	Ems Chief	\$34,102	\$34,190	2023
Bear Pond Rural Fire Departmentinc	NC	\$196,276	Chief	\$15,288	\$15,881	2023
Biglerville Hose & Truck Co No 1	PA	\$196,883	Treasurer	\$3,600	\$3,609	2023
Center City Firemen's Relief Association	MN	\$197,073	Board Member/gamb Mngr	\$20,230	\$19,520	2024
Fire Dept Relief Assn St James	MN	\$188,038	President	\$500	\$482	2024
Cronomer Valley Fire Department Inc	NY	\$187,958	Vice Preside	\$600	\$545	2023
Hardin Volunteer Fire Department Inc	TX	\$197,620	President	\$56,031	\$54,732	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cody Volunteer Fire Department	WY	\$198,218	Treasurer	\$1,500	\$1,569	2024
Stovall Volunteer Fire Department	NC	\$198,740	Chief	\$5,775	\$5,827	2024
Tangier Volunteer Fire Department Inc	VA	\$186,396	Acting Treasurer	\$12,000	\$11,315	2024
Waynesboro Volunteer Fire Department Inc	PA	\$198,913	Treasurer	\$500	\$501	2023
Millbrook Engine Hook & Ladder Co	NY	\$185,671	2nd Lt, Fd/secretary	\$7,150	\$6,309	2024
Jot-um-down Vol Fire Dept In	NC	\$202,091	Chief	\$700	\$688	2025
Branch Volunteer Fire & Rescue Inc	WI	\$202,352	President	\$860	\$877	2024
Traphill Volunteer Fire Department Inc	NC	\$182,877	Asst Chief	\$1,778	\$1,794	2024
Depew Volunteer Fire Department Inc	NY	\$182,645	Secretary	\$1,200	\$1,059	2024
Lebanon Valley Protective	NY	\$182,228	Pres/treas	\$1,500	\$1,363	2023
Cattaraugus Volunteer Fire Co Inc	NY	\$181,531	Treasurer	\$1,000	\$860	2025
Manhasset-lakeville Fire Department Corp	NY	\$179,932	Treasurer	\$750	\$682	2023

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	139 organizations. Compensation range \$25–\$135,740; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$192,631); for reference, expenses \$194,203 and assets \$489,578.
ROLE MATCH	Marvin Rolen, reported title " <i>Borard Member/Chief</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.
OUTLIERS	21 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	0 th
All sources (D + E + F), adjusted	97 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 (Marvin Rolen) 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 139 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 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.