

# Sheet Metal Workers Local 441 Ap Trust

Executive Director / CEO

EIN 630656332

AL · NTEE J40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Patrick Kenny, Executive Director / CEO** (\$68,891) against **every comparable organization** that fit the selection criteria — **142** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92<sup>nd</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Patrick Kenny — reported title “TRAINING COORDINATOR”, 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 (J40).
BUDGET	Total revenue between \$144,631 and \$323,802 — 0.67x to 1.50x the subject's \$215,868 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

**142** organizations qualified on sector, size, and geography → **142** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,868	\$4,534	\$10,148	\$20,730	\$62,315	\$68,891
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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 AL 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="#">American Federation Of State County &amp;</a>	NY	\$215,654	President	\$19,600	<b>\$16,394</b>	2024
<a href="#">Harford County Deputy Sheriff 1989</a>	MD	\$216,810	Presdient	\$13,491	<b>\$11,675</b>	2024
<a href="#">Hacienda La Puente Teachers Assoc</a>	CA	\$217,068	President	\$2,300	<b>\$1,838</b>	2024
<a href="#">Westerly Teachers' Association</a>	RI	\$214,652	President	\$10,350	<b>\$8,949</b>	2025
<a href="#">luoe Local 25 Training Fund</a>	NJ	\$214,458	Trustee	\$56,788	<b>\$45,722</b>	2025
<a href="#">American Federation Of Government Employees Local 777</a>	IL	\$214,127	President	\$6,490	<b>\$6,081</b>	2023
<a href="#">The Labor Temple Association Inc</a>	MN	\$217,728	President	\$10,400	<b>\$9,512</b>	2024
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	NE	\$218,104	President	\$10,757	<b>\$11,026</b>	2023
<a href="#">Umass Faculty Federation Local 1895</a>	MA	\$213,166	President	\$14,144	<b>\$12,113</b>	2023
<a href="#">Association Of County Employees</a>	MA	\$211,936	Grievance Coordinator	\$10,505	<b>\$8,996</b>	2023
<a href="#">International Longshore And Warehouse</a>	OR	\$211,880	President	\$5,581	<b>\$4,797</b>	2024
<a href="#">American Federation Of Teachers</a>	NY	\$211,609	President	\$14,150	<b>\$11,836</b>	2024
<a href="#">Onondaga County Deputy Sheriff</a>	NY	\$220,670	President	\$12,527	<b>\$10,787</b>	2023
<a href="#">Danbury Police Union Hat City Local</a>	CT	\$211,028	President	\$7,416	<b>\$6,626</b>	2023
<a href="#">Vancouver Police Officers Guild</a>	WA	\$210,774	President	\$10,200	<b>\$8,453</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">International Association Of</a>	ND	\$221,290	President	\$55	<b>\$56</b>	2024
<a href="#">Federation Of Public Service Employees</a>	CA	\$209,980	Secretary-treas	\$17,400	<b>\$14,318</b>	2023
<a href="#">Winona Education Association</a>	MN	\$221,862	Co President	\$6,000	<b>\$5,488</b>	2024
<a href="#">Local Union No 349 Of The United Brotherhood Of Carpenters And Join</a>	ME	\$222,099	Warden	\$499	<b>\$450</b>	2025
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	IL	\$209,569	President	\$4,363	<b>\$3,970</b>	2024
<a href="#">Carpinteria Association United School</a>	CA	\$223,099	President	\$43,103	<b>\$33,564</b>	2025
<a href="#">Oklahoma Holstein-friesian Association</a>	OK	\$224,282	Secretary	\$2,500	<b>\$2,624</b>	2023
<a href="#">International Association Of Sheet Metal Air Rail &amp; Transportation</a>	PA	\$207,305	President	\$4,102	<b>\$3,786</b>	2024
<a href="#">American Postal Workers Union</a>	FL	\$225,472	President	\$17,064	<b>\$15,277</b>	2023
<a href="#">Neca-ibew Joint Apprenticeship &amp;</a>	IL	\$226,048	Trustee	\$46,888	<b>\$42,669</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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** 142 organizations. Compensation range \$17–\$231,631; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$215,868); for reference, expenses \$181,847 and assets \$631,460.

**ROLE MATCH** Patrick Kenny, reported title "*TRAINING COORDINATOR*", 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** 16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 22 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	92 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	90 <sup>th</sup>
Reportable pay only (column D), adjusted	97 <sup>th</sup>
All sources (D + E + F), adjusted	88 <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 (Patrick Kenny) 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 142 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,891 is reasonable (approximately the 92<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.