

Macedonia Church Cemetery Trust Fund

Executive Director / CEO

EIN 710591573

AR · NTEE Y50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sheri Eason, Executive Director / CEO** (\$1,100) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Sheri Eason — reported title "TRUSTEE/SECRETARY", 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 (Y50).

BUDGET Total revenue between \$20,330 and \$45,516 — 0.67x to 1.50x the subject's \$30,344 (the band tightens as size grows).

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

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$729	\$1,662	\$7,846	\$13,462	\$60,837	\$1,100
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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 AR 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
Ohio School Boards Association	OH	\$30,871	Trustee	\$82,579	\$77,811	2024
Maplewood Cemetery	NH	\$32,187	Secretary And Director	\$2,061	\$1,743	2023
Ancient Free & Accepted Masons	CT	\$33,660	Secretary	\$1,800	\$1,501	2024
Furnace Village Cemetery	MA	\$34,516	Treasurer	\$1,000	\$779	2025
Jacobs Evangelical Lutheran Cemetery Inc	PA	\$26,019	Chairman	\$9,884	\$9,028	2023
Pennichuck Water Works Inc	NH	\$35,406	Chief Executive Officer	\$15,838	\$13,010	2024
Royal Arch Masons Of California	CA	\$35,895	Recorder	\$16,146	\$12,770	2023
Erie County Association Of Chiefs Of Police Inc	NY	\$24,686	President	\$300	\$279	2021
Adrian Retiree Health Benefit	MI	\$36,755	Veba Committ	\$7,400	\$6,795	2024
Los Arcos Rhf Housing Inc	CA	\$23,519	President/ceo	\$76,739	\$58,951	2024
Washington Teachers Union Option 2	DC	\$37,768	Chairperson	\$2,198	\$1,716	2024
Princeton Abbey And Cemetery Inc	TX	\$37,864	Chief Executive Officer	\$16,649	\$14,816	2024
Desoto Lodge #299 Free & Accepted Masons	TN	\$21,703	Secretary	\$9,240	\$8,896	2023
Icd Medical Premium Plan	IN	\$40,135	Trustee	\$9,600	\$9,273	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
New Deal Lodge Inc	NY	\$41,563	Chairman/pre	\$6,000	\$4,823	2024
Fairview Cemetary Association	NY	\$42,808	President&super	\$2,610	\$2,160	2023
Oak Grove Cemetery Wills Township Inc	IN	\$42,902	President	\$300	\$274	2025
Employee Contribution Veba Trust	CA	\$44,869	Cfo, Pepperdine University	\$36,961	\$28,394	2024
Lehigh Zion Cemetery Association	PA	\$45,079	President	\$1,494	\$1,325	2024
Nebraska Methodist Health System	NE	\$45,480	Pres & Ceo Nebr Methodist	\$281,592	\$277,402	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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	20 organizations. Compensation range \$274–\$277,402; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$30,344); for reference, expenses \$4,518 and assets \$239,273. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sheri Eason, reported title " <i>TRUSTEE/SECRETARY</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.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	15 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	15 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 (Sheri Eason) 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 20 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,100 is reasonable (approximately the 15th 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.