

# United Steelworkers Union Local 13-12

Executive Director / CEO

EIN 720325870  
 LA · NTEE P990  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Cheryl A Arnold, Executive Director / CEO** (\$79,897) against **every comparable organization** that fit the selection criteria — **191** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Cheryl A Arnold — reported title “Business Manager”, 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 (P990).
BUDGET	Total revenue between \$303,768 and \$680,079 — 0.67x to 1.50x the subject's \$453,386 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P99), nationwide + budget 0.67–1.5x revenue.

**191** organizations qualified on sector, size, and geography → **191** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,677	\$36,254	\$59,800	\$78,283	\$106,720	\$79,897
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 77TH
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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 LA 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="#">The Unforgettables Foundation</a>	CA	\$452,164	President & Ceo	\$84,072	<b>\$65,929</b>	2024
<a href="#">Ally S Wish Inc</a>	TX	\$450,435	President	\$112,000	<b>\$101,745</b>	2024
<a href="#">Micronesia Climate Change Alliance Inc</a>	GU	\$456,651	Director Of Adminitrative Affairs	\$28,000	<b>\$28,827</b>	2023
<a href="#">Payee Services Inc</a>	WI	\$457,007	President	\$2,463	<b>\$2,336</b>	2024
<a href="#">Penfield Hope Inc</a>	NY	\$449,331	Secretary	\$41,310	<b>\$34,901</b>	2023
<a href="#">Stand In Peace International</a>	CA	\$459,834	Ceo	\$93,000	<b>\$75,084</b>	2023
<a href="#">Lawrence Ltd</a>	MA	\$461,183	Vp	\$96,600	<b>\$81,162</b>	2023
<a href="#">Children's Advocacy Center Of Erie</a>	PA	\$461,530	Executive Di	\$71,813	<b>\$65,037</b>	2024
<a href="#">A Touch Of Understanding</a>	CA	\$461,630	Executive Dire	\$63,407	<b>\$51,192</b>	2023
<a href="#">Loudoun Cares</a>	VA	\$443,401	Executive Di	\$72,333	<b>\$65,300</b>	2023
<a href="#">Compassionate Sharing Inc</a>	OK	\$464,459	Director	\$31,500	<b>\$32,430</b>	2023
<a href="#">Kings Daughters Ministry</a>	NC	\$464,639	President Founder	\$12,000	<b>\$11,593</b>	2023
<a href="#">Ignis Community Inc - Sunyang Hana</a>	TX	\$464,774	Us Operations Manager & Secretary	\$23,671	<b>\$21,504</b>	2024
<a href="#">Taunton Community Access &amp; Media Inc</a>	MA	\$440,530	President	\$9,000	<b>\$7,345</b>	2024
<a href="#">Random Acts Of Flowers Indianapolis Inc</a>	IN	\$440,376	Executive Director	\$75,420	<b>\$70,368</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Dawson Community Empowerment Corporation</a>	GA	\$466,722	President	\$18,000	<b>\$16,922</b>	2023
<a href="#">Three Rivers Commons Inc</a>	PA	\$438,483	President & Ceo	\$5,667	<b>\$5,132</b>	2024
<a href="#">Project Sweet Peas</a>	RI	\$469,835	Executive Dir.	\$35,000	<b>\$30,478</b>	2024
<a href="#">Compassionate Care Management Inc</a>	OH	\$436,756	President	\$56,400	<b>\$54,250</b>	2024
<a href="#">New Hope Global Ministries Inc</a>	NC	\$436,429	President	\$58,000	<b>\$54,425</b>	2024
<a href="#">Revive &amp; Thrive Project</a>	MI	\$471,002	Executive Director	\$78,000	<b>\$73,115</b>	2024
<a href="#">Noahs House Inc</a>	PA	\$435,598	Executive Director/recovery Liaison	\$132,859	<b>\$120,323</b>	2024
<a href="#">Hope Diamond Services Inc</a>	GA	\$472,606	Director	\$15,060	<b>\$14,158</b>	2023
<a href="#">Homeless Angels</a>	MI	\$472,709	Director	\$22,432	<b>\$21,027</b>	2024
<a href="#">Legacy Ministries Inc</a>	WY	\$433,344	President/executive Direct	\$106,596	<b>\$103,661</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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 **191** organizations. Compensation range \$687–\$501,962; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$453,386); for reference, expenses \$524,542 and assets \$397,939.
ROLE MATCH	Cheryl A Arnold, reported title " <i>Business Manager</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	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	64 <sup>th</sup>
Reportable pay only (column D), adjusted	79 <sup>th</sup>
All sources (D + E + F), adjusted	72 <sup>nd</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 (Cheryl A Arnold) 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 191 similarly situated organizations (Same NTEE sector (P99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,897 is reasonable (approximately the 77<sup>th</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.