

St Joseph Volunteer Fire Department

Executive Director / CEO

EIN 731698353

MN · NTEE Y11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Keith Louwagie, Executive Director / CEO** (\$300) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Keith Louwagie — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (Y11).

BUDGET Total revenue between \$107,581 and \$240,855 — 0.67x to 1.50x the subject's \$160,570 (the band tightens as size grows).

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

154 organizations qualified on sector, size, and geography

→ **154** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$80

total compensation of comparable organizations →

\$271,259

\$679

\$2,639

\$11,213

\$29,219

\$54,785

\$300

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 2ND
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\$300



■ 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 MN 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
Salisbury Township Volunteer Fireman's	PA	\$160,691	President	\$550	\$571	2023
Oakwood Cemetery Association	WI	\$160,126	President	\$300	\$317	2024
Benevolent & Protective Order Of	AL	\$161,081	Treasurer	\$5,200	\$5,539	2025
Fraternal Order Of Eagles 1502	WI	\$161,760	Secretary	\$1,836	\$1,941	2024
2828 Corbett Inc	OR	\$159,000	President & Ceo	\$51,115	\$48,039	2024
Oxford Cemetery Association	PA	\$162,842	Secretary	\$24,730	\$25,695	2023
Long Branch Policemen's Benevolent	NJ	\$162,945	President	\$1,400	\$1,302	2023
Benv & Protective Order Of Elks 310	ID	\$157,838	Secretary	\$9,500	\$9,964	2025
Mississippi Workers Compensation	MS	\$156,980	Executive Director	\$88,812	\$100,104	2024
Free And Accepted Masons Of Ca Maya 793	CA	\$156,398	Secretary	\$10,790	\$9,708	2023
Granada Water Association	CO	\$165,084	Secr Treas	\$16,900	\$16,400	2024
Montana State Elks Association Llc	MT	\$165,106	Treasurer	\$2,000	\$2,125	2025
Acton Cemetery Inc	TX	\$155,556	Secretary/tr	\$12,000	\$12,507	2023
South Kamas Irrigation Company	UT	\$154,509	Secretary	\$10,630	\$11,010	2024
Masonic Charities Of Maryland Inc	MD	\$152,882	Grand Secretary	\$9,099	\$8,864	2023
Sdsu Foundation Health Veba Plan For	CA	\$152,605	Trustee	\$75,573	\$67,993	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Legion	AZ	\$152,104	Bartender	\$7,830	\$7,846	2023
Overlook Cemetery Association	NJ	\$169,286	President	\$16,933	\$15,752	2023
Trinity Village Mutual Water Company	CA	\$169,584	Treasurer	\$250	\$218	2024
Gaines Trace Water District	MS	\$150,924	President	\$396	\$435	2025
Mountain Lakes Water & Sewer	GA	\$170,394	President- P	\$600	\$629	2023
Chestnut Hill Cemetery Assn	NY	\$149,264	Caretaker	\$23,637	\$21,616	2024
Milton-freewater Oregon Lodge 2146 Benevolent Protective Order Of Elks	OR	\$148,972	Secretary	\$13,500	\$12,361	2025
Pregnancy Support Center Of Dodge	WI	\$173,012	Director	\$34,583	\$36,552	2024
Sheet Metal Workers Union Local 29	KS	\$147,989	Chairman	\$53,991	\$59,030	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 154 organizations. Compensation range \$80–\$271,259; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$160,570); for reference, expenses \$77,227 and assets \$1,474,988. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Keith Louwagie, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	2 nd

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 (Keith Louwagie) 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 154 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$300 is reasonable (approximately the 2nd 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.