

# Wcribma - Veba

Executive Director / CEO

EIN 756752444

MA · NTEE Y43

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Daniel M Crowley, Executive Director / CEO** (\$114,482) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

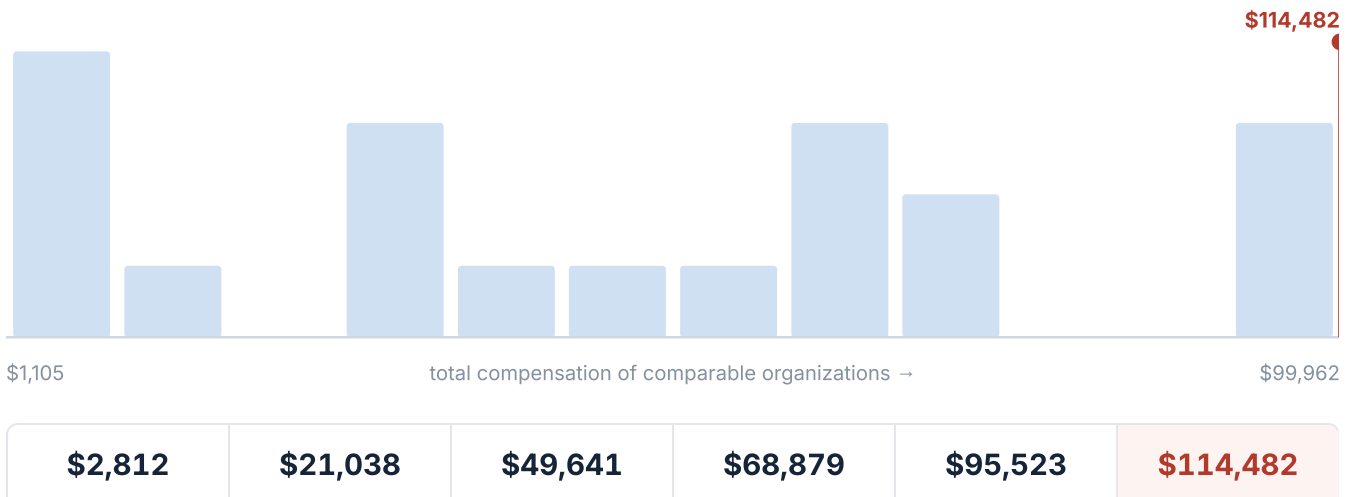
**Benchmarked executive:** Daniel M Crowley — reported title "TRUSTEE", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (Y43).
- BUDGET** Total revenue between \$140,529 and \$314,617 — 0.67x to 1.50x the subject's \$209,745 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (Y43), nationwide + budget 0.67–1.5x revenue.

**19** organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,812

\$21,038

\$49,641

\$68,879

\$95,523

**\$114,482**



## ● 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 MA 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="#">Southern Connecticut District Roofers</a>	CT	\$202,988	Trustee	\$46,211	<b>\$49,641</b>	2023
<a href="#">The Miaamsaa Voluntary Beneficiary Association Trust</a>	MA	\$217,784	Trustee	\$39,046	<b>\$40,199</b>	2023
<a href="#">Obi Retiree Medical Voluntary</a>	NH	\$221,928	Trustee	\$32,000	<b>\$32,881</b>	2024
<a href="#">Catskill Teachers Association</a>	NY	\$223,625	President	\$1,500	<b>\$1,508</b>	2024
<a href="#">1199 Seiugreater New York Job Security</a>	NY	\$193,732	Executive Director	\$27,740	<b>\$28,718</b>	2023
<a href="#">Florida Association Of Court Clerks Inc</a>	FL	\$191,365	Ceo	\$57,334	<b>\$59,938</b>	2024
<a href="#">United Association Of Journeymen Lu 286</a>	TX	\$229,110	President	\$59,799	<b>\$66,566</b>	2024
<a href="#">Rfa Post Retirement Medical Life</a>	DC	\$235,171	President	\$30,515	<b>\$29,799</b>	2024
<a href="#">Public Service Health Club</a>	TX	\$237,782	Treasurer	\$5,905	<b>\$6,767</b>	2023
<a href="#">Tower Automotive Non-union Retirees Veba</a>	WI	\$175,032	Member, Administrative Board	\$2,700	<b>\$3,138</b>	2024
<a href="#">Rockford Police Relief Association</a>	IL	\$261,632	President	\$1,010	<b>\$1,105</b>	2024
<a href="#">Plumbers And Steamfitters Local 521</a>	WV	\$264,667	Trustee	\$81,605	<b>\$98,326</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sdsu Foundation Health Veba Plan For</a>	CA	\$152,605	Trustee	\$75,573	<b>\$74,765</b>	2023
<a href="#">Sheet Metal Workers Union Local 29</a>	KS	\$147,989	Chairman	\$53,991	<b>\$64,909</b>	2024
<a href="#">Ifpa Retiree Veba Trust</a>	IL	\$145,198	Trustee	\$86,672	<b>\$94,822</b>	2024
<a href="#">Employer-contribution Veba Trust Depauw University</a>	IN	\$276,649	Vice President For Finance And Administration (Beginning 7/15/22))	\$58,924	<b>\$71,191</b>	2023
<a href="#">Houston Policeman's Burial Fund Association Inc</a>	TX	\$279,757	Treasurer	\$12,000	<b>\$13,358</b>	2024
<a href="#">Central Plumbing &amp; Heating Inc</a>	MT	\$291,943	Plan Administrator	\$44,781	<b>\$55,304</b>	2023
<a href="#">Nreca Post-employment Health Reimbursement</a>	VA	\$304,180	Cfo	\$90,364	<b>\$99,962</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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** 19 organizations. Compensation range \$1,105–\$99,962; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$209,745); for reference, expenses \$202,268 and assets \$8,212,278.

**ROLE MATCH** Daniel M Crowley, reported title *"TRUSTEE"*, 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 13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	89 <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 (Daniel M Crowley) 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 19 similarly situated organizations (Same NTEE sector (Y43), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$114,482 is reasonable (approximately the 100<sup>th</sup> 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.