

Ibew Building Corporation

Executive Director / CEO

EIN 800019774
 VA · NTEE S47
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Christopher B Ball, Executive Director / CEO** (\$2,310) against **every comparable organization** that fit the selection criteria — **66** 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: Christopher B Ball — 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 (S47).

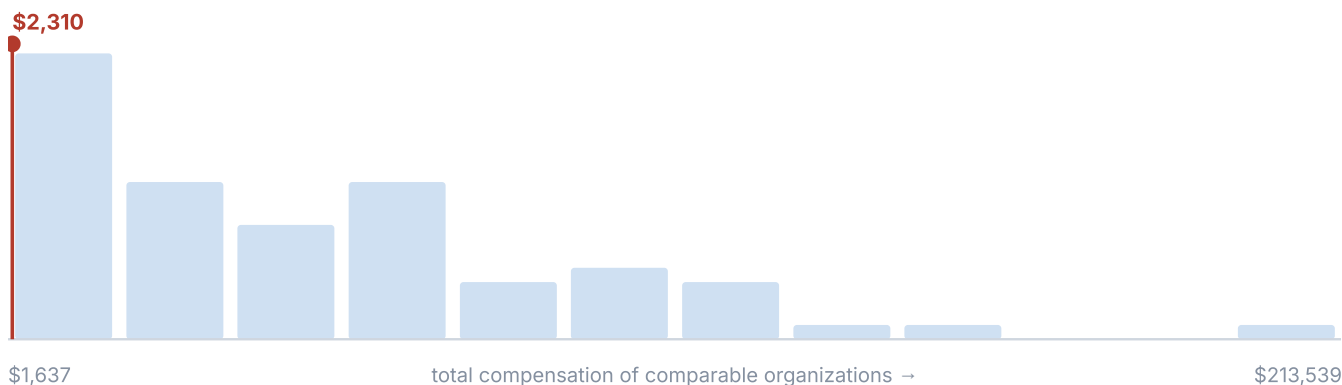
BUDGET Total revenue between \$141,899 and \$317,685 — 0.67x to 1.50x the subject's \$211,790 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography

→ **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,081

\$17,317

\$38,878

\$70,514

\$105,384

\$2,310



■ 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 VA 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
Palace Renaissance Inc	NY	\$211,453	Vice President	\$61,207	\$58,974	2023
Woods Hole Fhc Llc	MA	\$211,252	President	\$11,821	\$11,326	2023
Masonic Temple Corporation Of Norfolk	VA	\$210,721	—	\$19,623	\$19,623	2024
Smw 71 Inc	NY	\$210,569	Bus. Mgr/fin-sec-treas To -11/2023	\$81,152	\$78,191	2023
Astor Place Holding Corporation	NY	\$213,154	President	\$221,625	\$213,539	2023
Womens Center Properties Inc	FL	\$215,668	Executive Director	\$7,086	\$6,894	2024
Ttla Holdings Inc	TX	\$216,005	President	\$50,895	\$52,728	2024
Int'l Assoc Of Bridge Structural &	OH	\$217,700	President	\$5,825	\$6,390	2024
Aclt P1 Inc	AK	\$218,736	Ceo	\$15,159	\$15,010	2024
Maurice 53 Inc	NY	\$204,043	President	\$106,419	\$102,536	2023
Santa Barbara Electrical Workers'	CA	\$202,089	Business Manager/fin Sec'y	\$49,428	\$44,204	2024
Smart Growth Greater Madison Inc	WI	\$200,943	Executive Director	\$91,126	\$98,565	2024
Utd Building Corporation	FL	\$200,000	President	\$42,450	\$42,522	2023
Nwgm Title Holding Company Llc	NH	\$198,968	President	\$19,521	\$18,187	2025
Hawaii Ccim Chapter	HI	\$226,975	Executive Director	\$39,894	\$38,084	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jonnycake Center Realty Corporation	RI	\$228,717	Executive Director	\$26,527	\$27,122	2023
Tahoe Sierra Board Of Realtors	CA	\$232,210	Executive Vice President	\$176,415	\$157,771	2024
The 117 Electrical Workers	IL	\$189,579	President	\$87,445	\$89,037	2024
Kentco Holdings Corporation	RI	\$188,431	President	\$16,653	\$17,027	2023
Minnesota Association Of Professional Employees Building Corporation	MN	\$235,833	Mape Chief Of Staff	\$37,653	\$39,671	2023
Raphael Realty Inc	IN	\$239,400	President	\$16,721	\$18,263	2024
Sharing Center Properties Inc	FL	\$183,333	President & Ceo	\$20,495	\$19,941	2024
Cement Masons' Local 780 Holding	NY	\$181,869	President	\$6,000	\$5,781	2023
Valley Board Of Realtors Inc	AK	\$181,274	Executive As	\$49,250	\$48,766	2024
Elevator Constructors Local 9 Building	MN	\$179,728	President/treasurer	\$89,356	\$91,445	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 **66** organizations. Compensation range \$1,637–\$213,539; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$211,790); for reference, expenses \$225,671 and assets \$2,958,802.
ROLE MATCH	Christopher B Ball, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	53 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	0 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 (Christopher B Ball) 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 66 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,310 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.