

# Elzie E Lynch Home Association

Executive Director / CEO

EIN 812919952

PA · NTEE N50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gary Prohaska, Executive Director / CEO** (\$18,900) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65<sup>th</sup>** percentile of comparable organizations within the typical range

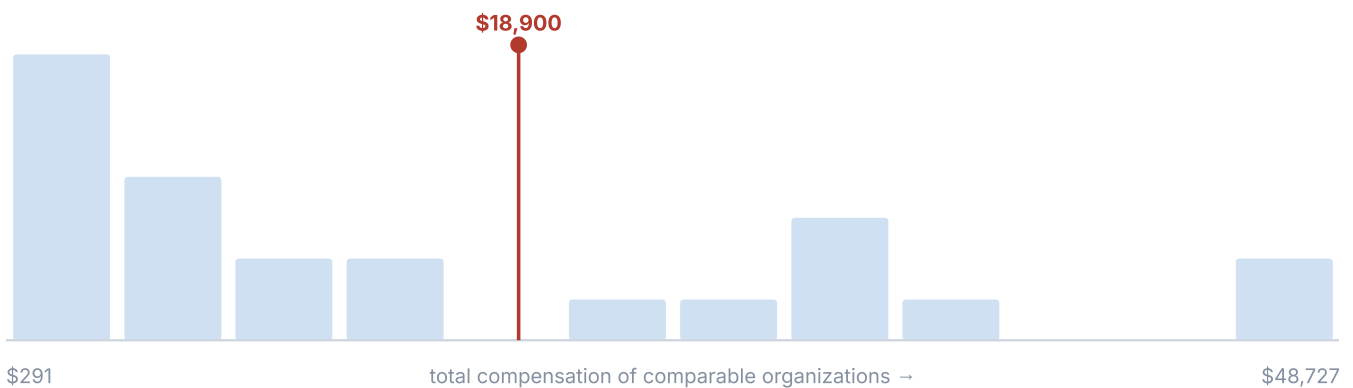
**Benchmarked executive:** Gary Prohaska — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N50).
BUDGET	Total revenue between \$107,794 and \$241,332 — 0.67x to 1.50x the subject's \$160,888 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N50) + PA + budget 0.67–1.5x revenue.

**23** organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,019	\$3,750	\$9,480	\$28,338	\$33,286	\$18,900
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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 PA 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="#">Club 104</a>	PA	\$166,428	Club Manager	\$46,627	<b>\$48,539</b>	2022
<a href="#">Lithuanian Citizens Social And</a>	PA	\$154,903	Financial Se	\$3,597	<b>\$3,494</b>	2024
<a href="#">Fraternal Order Of Police Berks Lodge 71</a>	PA	\$148,053	President	\$12,850	<b>\$12,850</b>	2023
<a href="#">Hunters Valley Sportsman Association</a>	PA	\$175,076	Treasurer	\$12,200	<b>\$11,850</b>	2024
<a href="#">Workingmens Mutual Beneficial Union</a>	PA	\$146,090	Secretary	\$4,006	<b>\$4,006</b>	2023
<a href="#">Slovak National Club</a>	PA	\$177,180	President	\$2,000	<b>\$1,943</b>	2024
<a href="#">Amvets Post #293 Home Association</a>	PA	\$141,806	Manager	\$51,494	<b>\$48,727</b>	2025
<a href="#">Miller Heights Independent Citizens Club</a>	PA	\$140,503	Club Manager	\$28,104	<b>\$28,104</b>	2023
<a href="#">Lower Pottsgrove Sportsmans Association</a>	PA	\$137,253	Associate Treas	\$2,750	<b>\$2,671</b>	2024
<a href="#">American Ukrainian Citizens Club</a>	PA	\$131,048	President	\$4,836	<b>\$4,697</b>	2024
<a href="#">Blairsville Pa Vfw 5821 Club</a>	PA	\$194,566	Quartermaster Treasurer	\$7,800	<b>\$7,800</b>	2023
<a href="#">Pulaski Club</a>	PA	\$126,986	Finance Sec.	\$30,719	<b>\$30,719</b>	2023
<a href="#">Marion Township Rod And Gun Club</a>	PA	\$126,230	Financial Secretary	\$5,100	<b>\$4,954</b>	2024
<a href="#">Yorkana Game And Gun Club</a>	PA	\$125,956	President	\$639	<b>\$639</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Veterans Of Foreign Wars Mckeown-</a>	PA	\$196,021	President	\$15,900	<b>\$15,444</b>	2024
<a href="#">Lower Burrell Legion Post #868 - Home Assoc</a>	PA	\$203,033	Treasurer	\$6,481	<b>\$6,481</b>	2023
<a href="#">Nelson Armes Post 601 Home Association</a>	PA	\$117,030	Manager	\$9,480	<b>\$9,480</b>	2023
<a href="#">Star Athletic Club</a>	PA	\$112,323	Manager	\$29,415	<b>\$28,571</b>	2024
<a href="#">Patton Sportsmens Association</a>	PA	\$210,819	Treasurer	\$20,800	<b>\$20,800</b>	2023
<a href="#">Liberty Fire Company Marching Club Inc</a>	PA	\$212,855	Director	\$2,392	<b>\$2,323</b>	2024
<a href="#">Liberty Hose Co No 2</a>	PA	\$220,452	General Employee	\$31,200	<b>\$31,200</b>	2023
<a href="#">Benscreek Social &amp; Citizens Club</a>	PA	\$223,306	President	\$300	<b>\$291</b>	2024
<a href="#">Italian Society Of Butler</a>	PA	\$225,821	Bar Steward	\$33,807	<b>\$33,807</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2023 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 PA 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	23 organizations. Compensation range \$291–\$48,727; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$160,888); for reference, expenses \$196,419 and assets \$15,099.
ROLE MATCH	Gary Prohaska, reported title <i>"SECRETARY"</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>

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	65 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	65 <sup>th</sup>
Reportable pay only (column D), adjusted	65 <sup>th</sup>
All sources (D + E + F), adjusted	65 <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 (Gary Prohaska) 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 23 similarly situated organizations (Same NTEE sector (N50) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,900 is reasonable (approximately the 65<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.