

Law Enforcement Alliance Of

Executive Director / CEO

EIN 813385432
 CT · NTEE Y20
 FY ending 2024-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Stephen M Salerno, Executive Director / CEO** (\$2,500) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Stephen M Salerno — 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 (Y20).

BUDGET Total revenue between \$46,057 and \$103,114 — 0.67x to 1.50x the subject's \$68,743 (the band tightens as size grows).

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

76 organizations qualified on sector, size, and geography

→ **76** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$593	\$1,791	\$6,041	\$15,674	\$40,005	\$2,500
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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 CT 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
Orchard Grove Cemetery Association	ME	\$68,664	Member At Large	\$3,775	\$4,032	2024
Hopewell Cemetery	AL	\$69,049	Secretary	\$29,414	\$34,893	2023
Rising Sun Cemetery Association	IN	\$69,157	Superintendent	\$37,440	\$42,110	2024
The Cemetery Corporation	SC	\$69,578	Secretary	\$20,642	\$23,646	2023
Hayes Lemmerz Non-union Retiree	IL	\$69,654	Chairperson	\$4,000	\$4,194	2024
St John's Cemetery At Springfield	DE	\$69,714	Treasurer	\$1,200	\$1,253	2024
Lower Valley Union Cemetery Association	NJ	\$67,685	Superintendent	\$10,587	\$9,822	2025
Benevolent & Protective Order Of Elks Lodge 1318	SC	\$67,575	Riverpark Assistant	\$15,000	\$16,259	2025
Jewish Cemetery Association Of Greater Waterbury Inc	CT	\$70,081	Executive Director	\$11,000	\$11,325	2023
Grand Order Of The Eastern Star Of Virginia Pha	VA	\$67,327	Grand Secretary	\$6,350	\$6,733	2023
Washington Lodge 17 Fop	PA	\$70,323	President	\$595	\$652	2023
St Augusta Firefighters Relief	MN	\$71,550	President	\$100	\$105	2024
Teamsters Insurance Premium	VA	\$65,404	Union Trustee	\$77,155	\$79,454	2024
Swedish Cemetery Inc	CT	\$72,764	Caretaker	\$1,225	\$1,225	2024
Harmony Heights Water Company	UT	\$64,543	President	\$3,067	\$3,447	2023
B C And T Local 334 Retiree Health Plan	ME	\$73,205	Trustee	\$12,000	\$12,486	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Free & Accepted Masons	TN	\$73,365	Treasurer	\$3,300	\$3,700	2024
Stratford Corporation	OH	\$73,388	Business Manager	\$85,805	\$94,429	2025
Paul Revere Masonic Lodge No 130 Af&am	CO	\$63,905	Secretary	\$3,600	\$3,790	2023
Harmony Cemetery Corporation	MA	\$73,747	Clerk	\$2,995	\$2,870	2024
St James Cemetery Association	PA	\$63,587	President	\$250	\$266	2024
Ohio School Boards Association Group	OH	\$63,556	Trustee (Eff 5/23)	\$73,190	\$85,120	2023
Independent Order Of Odd Fellows Grand Lodge	DC	\$62,751	Grand Secretary	\$5,500	\$5,148	2024
West Lambert Water Association	MS	\$75,064	Secretary	\$14,528	\$16,813	2025
Hurley Cemetery Association	NY	\$62,270	President/treas	\$8,000	\$7,937	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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	76 organizations. Compensation range \$105–\$108,091; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$68,743); for reference, expenses \$69,680 and assets \$154,261.
ROLE MATCH	Stephen M Salerno, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 9 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	30 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	30 th

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 (Stephen M Salerno) 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 10, 2026, comparing compensation against 76 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,500 is reasonable (approximately the 30th 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 10, 2026.