

Cutchogue Cemetery Association

Executive Director / CEO

EIN 814180859

NY · NTEE Y50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Duffin, Executive Director / CEO** (\$15,607) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

Benchmarked executive: Robert Duffin — reported title “Superintendent”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (Y50).

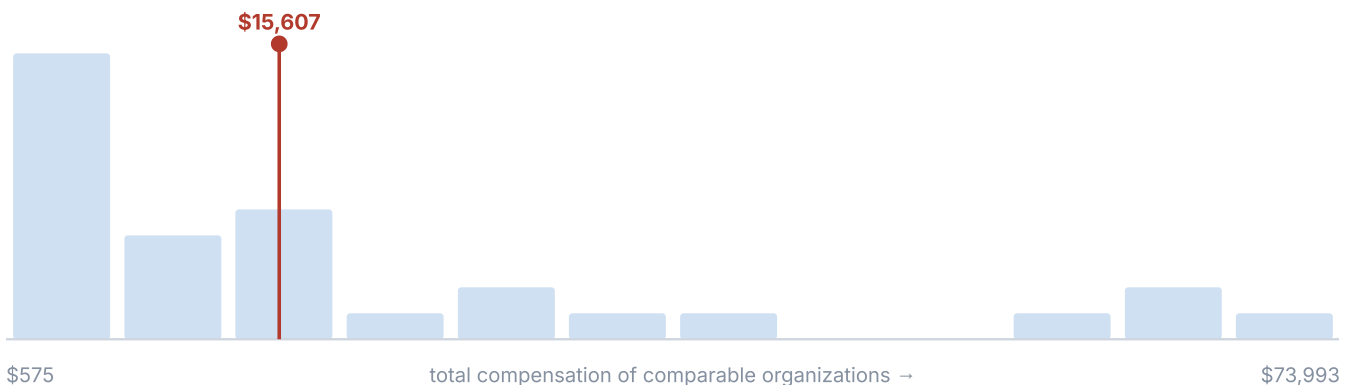
BUDGET Total revenue between \$96,120 and \$215,194 — 0.67x to 1.50x the subject's \$143,463 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

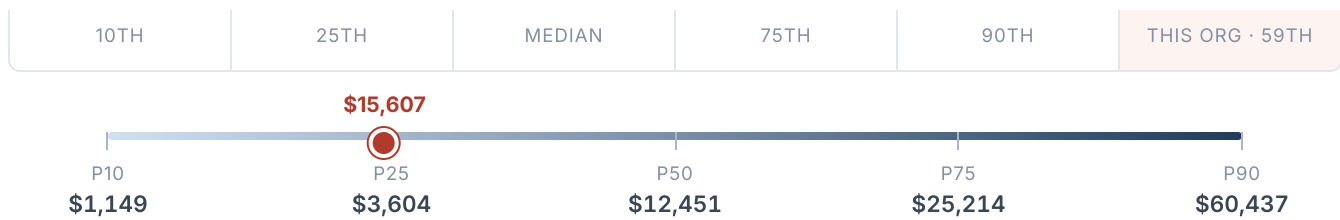
29 organizations qualified on sector, size, and geography

→ **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,149	\$3,604	\$12,451	\$25,214	\$60,437	\$15,607
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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 NY 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
Broad Run Baptist Cemetery Association	WV	\$147,810	Vice Chairman	\$5,200	\$6,231	2024
Acton Cemetery Inc	TX	\$155,556	Secretary/tr	\$12,000	\$13,676	2023
Louisiana Scottish Rite Foundation	LA	\$129,490	Executive Dir.	\$10,435	\$12,388	2025
Starr Burying Ground Association	CT	\$124,457	Superintendent	\$12,000	\$12,451	2024
Oxford Cemetery Association	PA	\$162,842	Secretary	\$24,730	\$28,097	2023
Martinsburg Fairview Cemetery Assoc	PA	\$123,949	Secreasurer	\$7,800	\$8,608	2024
Overlook Cemetery Association	NJ	\$169,286	President	\$16,933	\$17,225	2023
Goshen Cemetery Inc	IN	\$116,781	President	\$700	\$841	2023
Mt Carmel Cemetery	AR	\$115,425	Assistant Secretary	\$5,150	\$6,595	2023
The Farmington Cemetery Association	NH	\$115,306	President	\$1,200	\$1,226	2024
Union Cemetery Association Of	OR	\$115,074	Sec/treasurer	\$3,600	\$3,604	2025
Woodland Cemetery Association Inc	NY	\$113,572	President	\$1,900	\$1,956	2023
The Cemetery Association Of The Jewish	NJ	\$177,465	Executive Vp	\$12,000	\$11,857	2024
Clinton Cemetery Association Inc	NY	\$109,218	Superintendent	\$18,000	\$18,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Indiana Funeral Education Foundation Inc	IN	\$178,450	Executive Director	\$51,444	\$60,037	2024
Eureka Cemetery & Mausoleum Assn	OR	\$179,008	Director	\$4,350	\$4,470	2024
Marilla Cemetery Association Inc	NY	\$99,787	President	\$575	\$575	2024
Sedona Community Cemetery Association	AZ	\$187,616	Secretary	\$62,292	\$66,297	2024
Miami Cemetery Assn	OH	\$188,773	Superintendent	\$54,328	\$62,038	2025
Elmwood Cemetery Company	IL	\$190,632	Treasurer	\$2,081	\$2,330	2023
Chevra Ahavas Chesed Inc	MD	\$96,228	Executive Director	\$15,000	\$15,519	2024
Cutler Cremation Company Inc	NY	\$192,571	President	\$36,400	\$36,400	2024
Care And Maintenance Trust Fund Of Six	SC	\$201,644	Csa President	\$14,229	\$16,427	2024
Herland Forest	WA	\$201,786	President	\$42,213	\$43,060	2023
Bellefontaine Cemetery Society	IN	\$204,089	President	\$600	\$700	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 29 organizations. Compensation range \$575–\$73,993; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$143,463); for reference, expenses \$107,517 and assets \$14,010,152.
ROLE MATCH	Robert Duffin, reported title " <i>Superintendent</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	59 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	59 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 (Robert Duffin) 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 29 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,607 is reasonable (approximately the 59th 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.