

Whitelaw Volunteer Fire Department

Executive Director / CEO

EIN 821454417

WI · NTEE M24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Eric R Braun, Executive Director / CEO** (\$1,808) against **every comparable organization** that fit the selection criteria — **112** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56th** percentile of comparable organizations within the typical range

Benchmarked executive: Eric R Braun — 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 (M24).
BUDGET	Total revenue between \$102,716 and \$229,962 — 0.67x to 1.50x the subject's \$153,308 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

112 organizations qualified on sector, size, and geography → **112** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$342	\$568	\$1,427	\$5,692	\$16,440	\$1,808
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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 WI 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
York Beach Volunteer Fire Dept	ME	\$151,575	Treasurer/captain	\$2,250	\$2,102	2025
Hilton Fire Department	NY	\$151,132	Board Treasurer	\$9,975	\$8,631	2024
Port Jefferson Volunteer Firemens Benevolent Association Inc	NY	\$155,788	Secretary	\$750	\$668	2023
Friendship Hose Co 1	PA	\$149,162	Vice President	\$4,500	\$4,297	2024
Winhall Fire Department Inc	VT	\$147,391	Chief	\$9,709	\$9,357	2024
Montezuma Fire Department Inc	OH	\$147,032	Fire Chief	\$1,500	\$1,521	2024
Eagle Fire Engine & Hose Company No 1 2	NY	\$160,506	President	\$100	\$89	2023
Decorah Volunteer Fire Department	IA	\$160,745	Chief	\$778	\$840	2023
Duval District Volunteer Fire Department	WV	\$145,689	Treasurer	\$1,800	\$1,866	2024
West Tisbury Volunteer Firemen's Civic Association Inc	MA	\$143,210	President	\$1,500	\$1,329	2023
Volunteer Fire Company Of Mill Hall	PA	\$142,468	Treasurer	\$1,120	\$1,101	2023
Spencerport Volunteer Firemens Assoc Inc	NY	\$164,917	President	\$2,000	\$1,782	2023
Volunteer Engine Company No 2 Inc	NJ	\$141,436	President	\$300	\$256	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Goshen Volunteer Fire Department	NC	\$165,526	President	\$786	\$778	2024
Auburn Fire Company Ambulance Service	PA	\$139,575	President	\$13,000	\$12,780	2023
Gale Hose Co No 1 Inc	PA	\$167,151	Billing/privacy Officer & Chief 10-70	\$6,000	\$5,898	2023
Indian Mills Volunteer Fire Company	NJ	\$167,729	President	\$717	\$631	2023
St Paul Blvd Fire Association Inc	NY	\$138,653	President	\$500	\$446	2023
Hundred Club Of Genesee Shiawassee	MI	\$137,895	Executive Di	\$15,000	\$14,825	2024
Cottage Grove Vol Fire Department	WI	\$169,568	President	\$4,030	\$4,149	2023
Granville Rural Fire Department	NC	\$170,290	Board Member	\$1,215	\$1,238	2023
Summit Township Volunteer Fire	PA	\$136,277	Financial Sec/treasurer	\$8,622	\$8,233	2024
Bethany Volunteer Fire Company Incorporated	NY	\$135,338	Treasurer	\$1,200	\$1,038	2024
Brooklyn Hose Company No 3	PA	\$135,242	Secretary	\$28,802	\$28,315	2023
Silver Creek Volunteer Fire Department	WI	\$171,764	President	\$1,525	\$1,525	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	112 organizations. Compensation range \$10–\$133,099; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$153,308); for reference, expenses \$165,386 and assets \$745,497.
ROLE MATCH	Eric R Braun, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	15 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	56 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	56 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 (Eric R Braun) 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 112 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$1,808 is reasonable (approximately the 56th 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.