

Ubc & Ja Local 352

Executive Director / CEO

EIN 823610996

NH · NTEE J40

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **David L Bobo, Executive Director / CEO** (\$700) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: David L Bobo — reported title “WARDEN”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$153,003 and \$342,546 — 0.67x to 1.50x the subject's \$228,364 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

154 organizations qualified on sector, size, and geography → **154** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,358	\$5,542	\$12,700	\$27,436	\$81,200	\$700
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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 NH 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
Building & Construction Trades Council	NY	\$227,078	President	\$6,000	\$6,205	2023
San Joaquin County Probation Officers	CA	\$227,028	President	\$1,125	\$1,080	2024
Manchester Police Patrolmans	NH	\$227,019	President	\$7,000	\$7,185	2024
Garfield Federation Of Teachers	NJ	\$226,873	President	\$6,520	\$6,472	2024
Monroe County Sheriff Police Benevolent	NY	\$226,620	Out-going President	\$4,231	\$4,375	2023
Neca-ibew Joint Apprenticeship &	IL	\$226,048	Trustee	\$46,888	\$51,244	2024
American Postal Workers Union	FL	\$225,472	President	\$17,064	\$18,347	2023
Oklahoma Holstein-friesian Association	OK	\$224,282	Secretary	\$2,500	\$3,151	2023
Amalgamated Transit Union-division 956	PA	\$233,203	President	\$19,719	\$21,860	2024
Amalgamated Transit Union	CT	\$233,362	President	\$32,592	\$33,970	2024
Carpinteria Association United School	CA	\$223,099	President	\$43,103	\$40,309	2025
Local Union No 349 Of The United Brotherhood Of Carpenters And Join	ME	\$222,099	Warden	\$499	\$541	2025
Letter Carriers Branch 4065 Association Of Letter Carriers	TX	\$234,656	President, Shop Steward	\$24,734	\$27,504	2024
Winona Education Association	MN	\$221,862	Co President	\$6,000	\$6,591	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Las Vegas Peace Officers Association	NV	\$234,866	President	\$6,681	\$7,253	2025
International Association Of	ND	\$221,290	President	\$55	\$67	2024
Milpitas Police Officers Association	CA	\$235,488	President	\$10,900	\$10,193	2025
Onondaga County Deputy Sheriff	NY	\$220,670	President	\$12,527	\$12,955	2023
International Association Of Sheet Metal Air Rail & Transportation	NE	\$218,104	President	\$10,757	\$13,242	2023
The Labor Temple Association Inc	MN	\$217,728	President	\$10,400	\$11,424	2024
Hacienda La Puente Teachers Assoc	CA	\$217,068	President	\$2,300	\$2,208	2024
Harford County Deputy Sheriff 1989	MD	\$216,810	President	\$13,491	\$14,021	2024
Sheet Metal Workers Local 441 Ap Trust	AL	\$215,868	Training Coordinator	\$68,891	\$82,735	2024
American Federation Of State County &	NY	\$215,654	President	\$19,600	\$19,689	2024
Shreveport Professional Firefighters	LA	\$241,319	President	\$12,600	\$15,423	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH cost of living and 2025 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 NH 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 **154** organizations. Compensation range \$19–\$313,529; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$228,364); for reference, expenses \$229,280 and assets \$151,077.
ROLE MATCH	David L Bobo, reported title "WARDEN", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	24 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	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	5 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 (David L Bobo) 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 154 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$700 is reasonable (approximately the 5th 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.