

# United Steelworkers Local 11-13214

Executive Director / CEO

EIN 830181990

WY · NTEE S40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marshal Cummings, Executive Director / CEO** (\$37,637) against **every comparable organization** that fit the selection criteria — **94** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 7<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Marshal Cummings — 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 (S40).

**BUDGET** Total revenue between \$315,546 and \$706,447 — 0.67x to 1.50x the subject's \$470,965 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (S40), nationwide + budget 0.67–1.5x revenue.

**94** organizations qualified on sector, size, and geography

→ **94** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$39,701

\$64,953

\$97,016

\$158,149

\$216,941

\$37,637



## ■ 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 WY 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="#">Int'l Ind Showmen's Foundation Inc</a>	FL	\$469,399	Director	\$38,295	<b>\$34,588</b>	2023
<a href="#">Air Refueling Systems Advisory Group International</a>	TX	\$468,559	Chairman	\$66,539	<b>\$63,993</b>	2023
<a href="#">Utah Ready Mixed Concrete Association</a>	UT	\$476,463	Executive Director	\$212,082	<b>\$202,706</b>	2024
<a href="#">Us Coalition On Sustainability</a>	CT	\$477,294	Executive Director	\$160,000	<b>\$144,235</b>	2023
<a href="#">Walworth County Economic Development</a>	WI	\$478,791	Executive Director	\$113,777	<b>\$110,966</b>	2024
<a href="#">Volta Foundation Inc</a>	CA	\$460,846	Executive Director	\$70,000	<b>\$58,115</b>	2023
<a href="#">Rhode Island Assisted Living Association</a>	RI	\$481,607	Executive Director	\$83,673	<b>\$74,926</b>	2024
<a href="#">Oregon Veterinary Medical Association</a>	OR	\$454,880	Ex Dir/treasure	\$89,977	<b>\$80,337</b>	2023
<a href="#">P20 Inc</a>	GA	\$487,479	President	\$194,400	<b>\$182,539</b>	2024
<a href="#">New Hampshire Life Sciences Inc</a>	NH	\$488,138	President &	\$98,500	<b>\$84,936</b>	2024
<a href="#">Pennsylvania Outdoor Recreation</a>	PA	\$490,884	Executive Director	\$64,910	<b>\$58,891</b>	2025
<a href="#">Darlen Mcintosh County Chamber</a>	GA	\$491,626	Executive Director	\$50,000	<b>\$46,949</b>	2024
<a href="#">Society Of Product Licensors Committed To Excellence</a>	NY	\$495,782	Chief Executive	\$199,061	<b>\$172,943</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Business Leadership Council</a>	IL	\$445,387	Executive Director	\$94,792	<b>\$89,599</b>	2023
<a href="#">Commuter Rail Coalition</a>	VA	\$443,067	Ceo	\$200,000	<b>\$193,276</b>	2022
<a href="#">Wyoming Capital Access</a>	WY	\$440,118	President	\$66,375	<b>\$66,375</b>	2024
<a href="#">German American Business Council Inc</a>	DC	\$438,038	President/ceo	\$354,000	<b>\$298,670</b>	2023
<a href="#">Greater Leimert Park Village &amp; Crenshaw</a>	CA	\$437,333	Executive Dir.	\$60,000	<b>\$49,813</b>	2023
<a href="#">Routt County Economic Development</a>	CO	\$436,373	Executive Dir.	\$99,225	<b>\$88,852</b>	2024
<a href="#">Indo Am Chamber Of Commerce Of Greater Dallas</a>	TX	\$434,330	Executive Director	\$115,000	<b>\$107,428</b>	2024
<a href="#">Tech Serve International Inc</a>	AR	\$428,555	President	\$92,928	<b>\$97,548</b>	2024
<a href="#">Battle Creek Area Assoc Of Realtors</a>	MI	\$427,595	Ceo	\$76,351	<b>\$75,769</b>	2023
<a href="#">Business Network Of Emergency Resources</a>	NY	\$427,009	President / Ceo	\$90,000	<b>\$75,948</b>	2024
<a href="#">Shelby County Tourism &amp; Visitors'</a>	IN	\$422,361	Executive Di	\$62,875	<b>\$61,920</b>	2024
<a href="#">R Street Sacramento Partnership</a>	CA	\$420,086	Administrator	\$52,920	<b>\$42,674</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	94 organizations. Compensation range \$18,701–\$1,066,194; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$470,965); for reference, expenses \$479,366 and assets \$934,983.
ROLE MATCH	Marshal Cummings, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	7 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	5 <sup>th</sup>
Reportable pay only (column D), adjusted	10 <sup>th</sup>
All sources (D + E + F), adjusted	4 <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 (Marshal Cummings) 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 94 similarly situated organizations (Same NTEE sector (S40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,637 is reasonable (approximately the 7<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.