

Pipe Fitters Association Local 597

Executive Director / CEO

EIN 832805018

IL · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Timothy Gallagher, Executive Director / CEO** (\$134,713) against **every comparable organization** that fit the selection criteria — **105** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Timothy Gallagher — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T30).

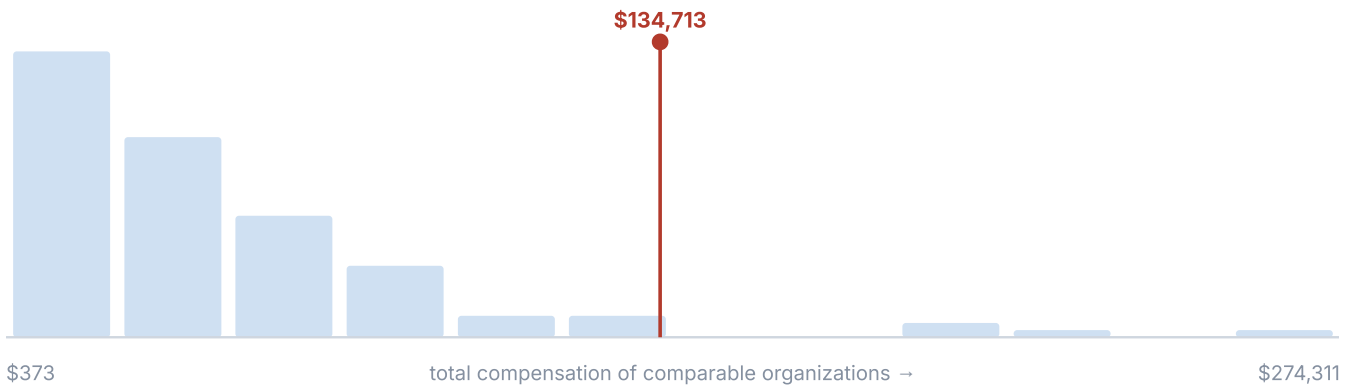
BUDGET Total revenue between \$88,488 and \$198,108 — 0.67x to 1.50x the subject's \$132,072 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

105 organizations qualified on sector, size, and geography

→ **105** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,001	\$12,815	\$32,959	\$58,473	\$89,645	\$134,713
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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 IL 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
Civic Council Foundation	MO	\$131,500	President	\$40,765	\$45,215	2023
Foundation For A Greater Greenwood	SC	\$130,943	Executive Di	\$52,885	\$57,777	2023
Simsbury Community Television Inc Eno Memorial Hall	CT	\$130,907	Station Manager	\$51,719	\$49,325	2024
Kessler Family Foundation	CA	\$133,280	Assistant Treasurer	\$50,736	\$44,563	2024
Cancer Fashionista Foundation Inc	NJ	\$130,536	President	\$85,450	\$79,896	2023
The Jennifer Bush-lawson Foundation	VA	\$129,828	Executive Director	\$18,750	\$18,415	2024
Hebrew Free Loan Association Of Austin Inc	TX	\$129,816	Operations Manager	\$25,635	\$26,854	2023
Carrollton Police Officers Association Charities	TX	\$129,728	President	\$2,600	\$2,577	2025
Williamsburg Area Chamber Of Commerce	VA	\$135,486	Ceo	\$12,486	\$12,625	2023
Wetherington Foundation Inc	FL	\$128,033	Secretary	\$39,021	\$37,287	2024
Global Blood Fund	OK	\$127,949	Contract Executive Director	\$171,250	\$191,808	2024
The Doris And Isaac Moinester Foundation	NY	\$136,925	Trustee	\$61,509	\$58,206	2023
The Arc Of Mercer County Foundation	PA	\$127,084	Ceo	\$13,218	\$13,803	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Steuben Arc Foundation Inc	NY	\$138,414	Executive Director & Vp	\$25,894	\$23,800	2024
Great Plains Life Foundation Inc	IL	\$138,434	Dir Development	\$49,495	\$49,495	2024
Liberty Isd Education Foundation Inc	TX	\$124,742	Ex-foundation Coordinator	\$15,120	\$15,384	2024
Touchstone Foundation	PA	\$124,491	Executive Director	\$5,792	\$5,875	2024
Roivant Social Ventures Inc	NY	\$123,893	Director, President And Ceo	\$298,442	\$274,311	2024
Masonic Health System Of	MA	\$123,712	President & Ceo	\$66,253	\$62,347	2023
Leroy Community Foundation	MN	\$140,493	Gambling Manager	\$12,750	\$12,815	2024
Foundation For Excellence	MI	\$123,351	Executive Dir.	\$38,520	\$39,399	2025
Gene Spotlight Inc	FL	\$123,316	President	\$30,000	\$28,667	2024
Alabama Germany Partnership	AL	\$142,245	Executive Director	\$96,320	\$108,971	2023
United Through Hope Inc	TX	\$142,417	Executive Dir.	\$86,730	\$88,247	2024
John And Lillian Miles Lewis Foundation	GA	\$119,908	Interim Ceo (Last Day 5/21/23)	\$196,325	\$206,722	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 **105** organizations. Compensation range \$373–\$274,311; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$132,072); for reference, expenses \$136,742 and assets \$27,968.
ROLE MATCH	Timothy Gallagher, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	38 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	95 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	87 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 (Timothy Gallagher) 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 105 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$134,713 is reasonable (approximately the 95th 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.