

Unite Here Local 54 Training &

Executive Director / CEO

EIN 834249700

NJ · NTEE B30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Donna Decaprio, Executive Director / CEO** (\$28,157) against **every comparable organization** that fit the selection criteria — **58** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Donna Decaprio — reported title “CHAIRPERSON/UNION TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B30).

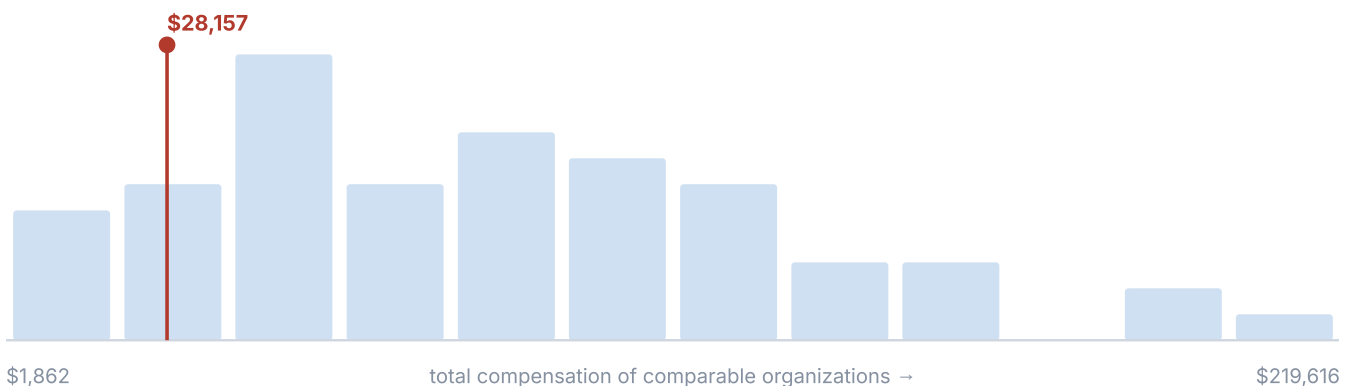
BUDGET Total revenue between \$272,148 and \$609,288 — 0.67x to 1.50x the subject's \$406,192 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B30), nationwide + budget 0.67–1.5x revenue.

58 organizations qualified on sector, size, and geography

→ **58** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$30,536

\$44,315

\$75,775

\$111,560

\$145,068

\$28,157



■ 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 NJ 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
Northeast Iowa Ironworkers	IA	\$413,362	Trustee Alte	\$9,513	\$11,040	2025
Wisconsin Education Innovations Inc	WI	\$421,906	Executive Director	\$57,720	\$65,579	2024
Iowa State Trowel Trades Apprentice	IA	\$385,735	Trustee	\$102,959	\$122,641	2024
Chicago School Of Violin Making Inc	IL	\$427,305	Executive Director	\$95,699	\$102,352	2024
Plumbers & Steamfitters Local 568 Appren	MS	\$433,287	Former Union Trustee	\$49,040	\$59,418	2024
Ironworkers Local #12 Education And	NY	\$434,499	Trustee	\$75,954	\$74,666	2024
Spirit Of Aloha Outreaches	HI	\$375,679	President	\$102,291	\$102,574	2023
South Carolina Indian Development Council Inc	SC	\$368,454	Exec. Director	\$63,346	\$70,041	2025
Circadium	PA	\$367,508	Executive Director	\$28,516	\$31,850	2023
Restore Texas Ministries	TX	\$449,381	Ceo	\$68,624	\$76,884	2023
Chafer Theological Seminary	NM	\$362,482	President	\$42,350	\$51,017	2023
Chedvas Bais Yaakov	OH	\$451,871	Trustee	\$49,756	\$57,331	2024
Bell Tech Career Institute	TX	\$452,245	Trustee	\$81,816	\$89,035	2024
Urban Youth Racing School Inc	PA	\$359,241	Executive Director	\$71,760	\$80,150	2023
Upright Wellness Center Inc	CA	\$355,126	Ceo	\$150,000	\$140,909	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Local 107 Development And Training	WI	\$354,146	Union Trustee	\$135,907	\$150,431	2025
Berkeley Herbal Center	CA	\$460,216	Exec Directo	\$91,616	\$86,064	2024
Association Of Camp Nursing Inc	KY	\$349,998	Ceo	\$31,577	\$36,907	2024
Total Beauty Institute	FL	\$465,191	President	\$51,269	\$52,396	2024
Suncoast Career Academy Inc	FL	\$347,093	Board Member	\$31,130	\$31,815	2024
Tfg Heartwood Inc	NH	\$337,875	Director	\$1,800	\$1,862	2023
Friends Of Amateur Rocketry Inc	CA	\$485,160	President	\$8,532	\$8,252	2023
Montana lec Education	MT	\$487,047	School Admin	\$72,336	\$84,827	2024
Aim Inc - Ambitious Imaginative Motivated	NJ	\$488,357	Director Ceo	\$57,890	\$56,229	2024
Regional Training Institute Inc	AL	\$489,416	Director Of Education	\$38,540	\$46,633	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ cost of living and 2023 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 NJ 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	58 organizations. Compensation range \$1,862–\$219,616; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$406,192); for reference, expenses \$192,361 and assets \$682,037. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Donna Decaprio, reported title " <i>CHAIRPERSON/UNION TRUSTEE</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an

exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	9 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	78 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 (Donna Decaprio) 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 58 similarly situated organizations (Same NTEE sector (B30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,157 is reasonable (approximately the 9th 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.