

Ibew Local 8 Scholarship Fund

Executive Director / CEO

EIN 866371696

OH · NTEE B82

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Vincent P Hester li, Executive Director / CEO** (\$55,355) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

Benchmarked executive: Vincent P Hester li — reported title "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 (B82).

BUDGET Total revenue between \$31,409 and \$70,320 — 0.67x to 1.50x the subject's \$46,880 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography

→ **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,536	\$5,010	\$12,967	\$36,680	\$50,697	\$55,355
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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 OH 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
Illinois Retail Merchants Association	IL	\$47,132	Treasurer	\$43,138	\$38,892	2024
Cahp Foundation Trust	CA	\$46,539	Trustee	\$41,152	\$32,587	2024
Clean Slate E3 Inc	PA	\$46,304	President	\$45,261	\$41,392	2024
Printing Industry Assoc Of Ga	GA	\$45,988	Ex-officio	\$6,933	\$6,582	2023
Annie J Maccoll Charitable Trust	FL	\$47,878	Trustee	\$22,519	\$19,973	2023
Pine Cone Foundation	CA	\$45,312	President/cfo	\$50,000	\$39,595	2024
Harrison County Educational Foundat	KY	\$48,958	Secretary/tr	\$6,000	\$5,912	2024
The John R Mott Scholarship	VA	\$49,049	Director	\$2,000	\$1,771	2024
Project Zawadi Inc	MN	\$49,152	Executive Direc	\$5,417	\$4,909	2024
Kli Memorial Scholarship Foundation	KS	\$49,336	Treasurer	\$1,025	\$1,016	2024
Nbs Classical Music Institute Inc	PA	\$49,539	Consultant	\$5,500	\$5,178	2023
C J Francis Iii Foundation	OH	\$49,811	Director; Treasurer	\$1,950	\$1,894	2024
California Association Of Winegrape	CA	\$43,379	Executive Di	\$18,609	\$14,736	2024
Iipa Scholarships Forever Inc	IA	\$50,432	Executive Di	\$5,764	\$5,959	2023
Wisconsin State Telecommunications	WI	\$43,175	Treasurer, S	\$20,190	\$19,908	2023
Airmen Memorial Foundation Inc	MD	\$51,291	Treasurer	\$8,743	\$7,496	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The John Tramontano Jr Educational	PA	\$42,298	President/tr	\$14,222	\$13,006	2024
Yau High School Sciences Awards	MA	\$51,477	Treasurer/director	\$9,416	\$7,989	2023
Ohio Contractors Association Advancement	OH	\$51,788	Treasurer/secretary	\$49,422	\$48,004	2024
Otho Davis Scholarship Foundat	NJ	\$52,243	Exec Director	\$20,000	\$16,376	2024
Hepburn Bootstrap Foundation Inc	WI	\$52,463	Assistant Secretary	\$57,748	\$56,942	2023
Fsa Scholarship Foundation	TX	\$53,115	Executive Director	\$17,400	\$16,433	2023
Wireless Infrastructure Association	VA	\$53,833	President	\$42,749	\$37,853	2024
Vicki Romero Foundation	AZ	\$39,354	President	\$19,350	\$17,066	2024
Kathryn Long Scholarship Fund	WI	\$38,095	Co-trustee	\$3,818	\$3,563	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	38 organizations. Compensation range \$1,016–\$184,228; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$46,880); for reference, expenses \$29,850 and assets \$731,562.
ROLE MATCH	Vincent P Hester II, reported title <i>"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	16 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	89 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	66 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 (Vincent P Hester II) 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 38 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,355 is reasonable (approximately the 89th 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.