

Cement Masons' Local 780 Holding

Executive Director / CEO

EIN 872823716

NY · NTEE S47

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Bertuzzi, Executive Director / CEO** (\$6,000) against **every comparable organization** that fit the selection criteria — **59** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Robert Bertuzzi — 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 (S47).

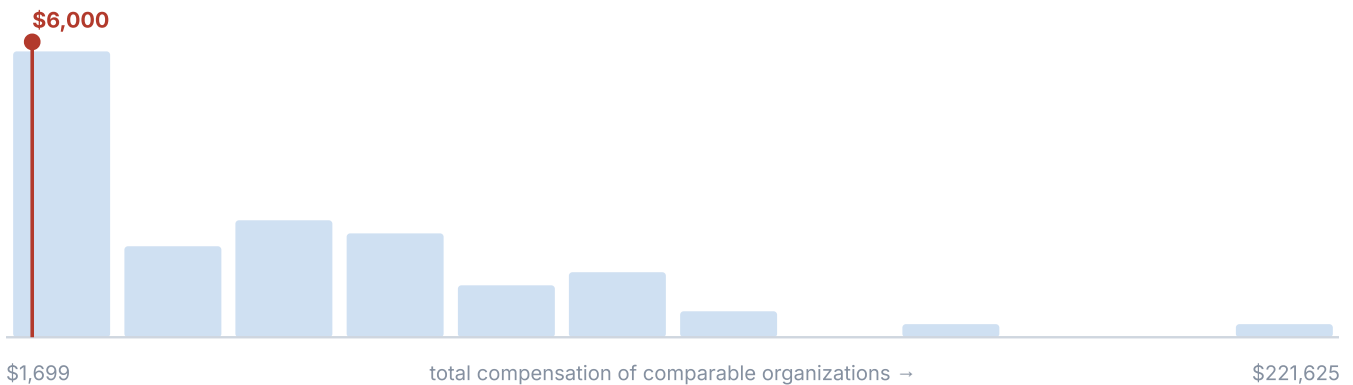
BUDGET Total revenue between \$121,852 and \$272,803 — 0.67x to 1.50x the subject's \$181,869 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

59 organizations qualified on sector, size, and geography

→ **59** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,965

\$14,670

\$39,527

\$67,589

\$106,038

\$6,000



■ 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 NY 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
Valley Board Of Realtors Inc	AK	\$181,274	Executive As	\$49,250	\$50,612	2024
Sharing Center Properties Inc	FL	\$183,333	President & Ceo	\$20,495	\$20,696	2024
Elevator Constructors Local 9 Building	MN	\$179,728	President/treasurer	\$89,356	\$94,907	2024
Children's Choice Property Two	NJ	\$178,332	President/c.e.o	\$19,805	\$19,007	2024
Broad Street Holdings Inc	IN	\$177,653	President/secretary	\$20,168	\$23,537	2023
Bucknell Real Estate Inc	PA	\$177,000	Vp Fin And Adm	\$81,722	\$90,188	2023
Pac Development Inc	MO	\$176,953	President	\$57,598	\$65,575	2024
Kentco Holdings Corporation	RI	\$188,431	President	\$16,653	\$17,671	2023
The 117 Electrical Workers	IL	\$189,579	President	\$87,445	\$92,408	2024
Gifford Workforce li Llc	MA	\$173,448	President	\$11,821	\$11,755	2023
Primecare Belmont Cragin Holding	IL	\$172,050	Director	\$9,740	\$10,597	2023
Ebec Holdings	RI	\$168,000	Executive Di	\$7,923	\$8,167	2024
Cahec Building Corporation	NC	\$166,344	Assistant Secretary	\$59,714	\$66,322	2024
Pac Holding Inc	MO	\$165,000	President	\$62,199	\$72,904	2023
Nwgm Title Holding Company Llc	NH	\$198,968	President	\$19,521	\$18,875	2025
Gifford Workforce Llc	MA	\$164,221	President	\$11,821	\$11,755	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Utd Building Corporation	FL	\$200,000	President	\$42,450	\$44,132	2023
Mount Sinai Med Office Buildii Inc	FL	\$163,279	President/ceo	\$77,682	\$78,442	2024
Smart Growth Greater Madison Inc	WI	\$200,943	Executive Director	\$91,126	\$102,297	2024
Santa Barbara Electrical Workers'	CA	\$202,089	Business Manager/fin Sec'y	\$49,428	\$45,878	2024
Maurice 53 Inc	NY	\$204,043	President	\$106,419	\$106,419	2023
The Labor Temple Association	MN	\$159,147	President	\$1,600	\$1,699	2024
Teamsters Local 682 Real Estate Company	MO	\$158,364	President/principal Office	\$93,107	\$106,001	2024
Sheet Metal Workers Local 58	NY	\$156,493	Director	\$56,945	\$55,311	2024
Institute Of Real Estate Management	MI	\$154,061	Executive Di	\$60,756	\$67,408	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 59 organizations. Compensation range \$1,699–\$221,625; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$181,869); for reference, expenses \$160,663 and assets \$3,552,843.

ROLE MATCH	Robert Bertuzzi, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	47 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 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	2 nd

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 (Robert Bertuzzi) 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 59 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,000 is reasonable (approximately the 7th 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.