

Cleveland Professional Firefighters

Executive Director / CEO

EIN 911866475

TN · NTEE J40

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Jeremiah Million, Executive Director / CEO** (\$2,600) against **every comparable organization** that fit the selection criteria — **172** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

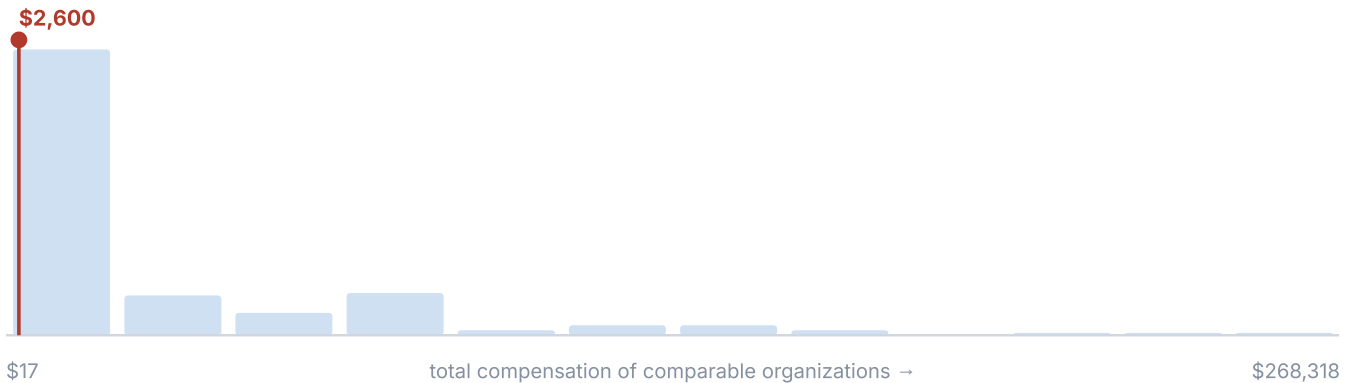
Benchmarked executive: Jeremiah Million — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$185,971 and \$416,353 — 0.67x to 1.50x the subject's \$277,569 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

172 organizations qualified on sector, size, and geography → **172** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$2,215	\$5,521	\$11,822	\$40,856	\$83,410	\$2,600
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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 TN 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
Local 490 Labor-management	NH	\$277,242	Trustee	\$21,457	\$18,849	2024
Northeast Wisconsin Building And	WI	\$274,339	Bus Represen	\$136,690	\$139,820	2023
Pickett-donnely Lodge No 77 Brotherhood Of Railroad Signalmen	VA	\$274,214	President	\$1,801	\$1,654	2024
United Steelworkers Local Union 00420	NY	\$272,738	President	\$68,474	\$58,865	2024
International Brotherhood	MA	\$282,808	President	\$13,031	\$10,853	2025
Association Of Commuter Rail Employees	CT	\$285,195	President	\$759	\$697	2023
Springfield Police Benevolent &	IL	\$285,354	President	\$6,982	\$6,723	2023
Iupat District Council No 21 Labor	PA	\$285,672	Union Co-chair Trustee	\$140,400	\$133,200	2024
Fuerza Unida	TX	\$285,708	Head Seamstress	\$17	\$17	2023
Orange County Boces Teachers'	NY	\$286,094	President	\$5,000	\$4,426	2023
Police Assoc Inc - Town Of Greenburgh	NY	\$286,210	President	\$9,500	\$8,408	2023
Smart Lu 555	TN	\$287,424	President	\$654	\$673	2023
Utah Education Association	UT	\$289,848	Director	\$45,024	\$42,709	2025
Iron Workers Local 60 Education	NY	\$265,020	Business Manager	\$94,233	\$83,401	2023
Bridge And Tunnel Officers Benevolent	NY	\$264,549	President	\$18,192	\$15,639	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International Assoc Of Sheet Metal Air Rail & Transportation	PA	\$292,291	President	\$3,921	\$3,720	2024
International Association Of Sheet Metal Air Rail & Transportation	NY	\$262,067	Local Chairman	\$108,021	\$95,605	2023
American Board Of Medicolegal Death Inve	MD	\$293,764	Executive Director	\$10,000	\$8,894	2024
Million Dollar Teacher Project	AZ	\$296,679	Founder And Ceo	\$72,025	\$64,199	2025
Carpenters Local Union No 136	OH	\$297,889	President	\$4,002	\$4,033	2024
I B E W Local 305 Inc	IN	\$299,080	Director	\$47,975	\$48,131	2024
United Professional Pro Force Of	SC	\$254,622	President	\$12,848	\$12,752	2024
Communications Workers Of America Local 3406	LA	\$300,766	President	\$32,587	\$34,137	2024
American Train Dispatchers Assoc	TX	\$253,997	Vice General Chairman	\$42,283	\$40,238	2024
North Tucson Firefighters	AZ	\$253,937	President	\$14,500	\$13,267	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 172 organizations. Compensation range \$17–\$268,318; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$277,569); for reference, expenses \$265,612 and assets \$120,743.

ROLE MATCH	Jeremiah Million, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	13 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 (Jeremiah Million) 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 172 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,600 is reasonable (approximately the 13th 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.