

# Fraternal Order Of Eagles 162

Executive Director / CEO

EIN 920038001  
 AK · NTEE Y40Z  
 FY ending 2024-05-31  
 June 9, 2026

This analysis benchmarks the total compensation of **James D Hemphill, Executive Director / CEO** (\$6,032) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42<sup>nd</sup>** percentile of comparable organizations within the typical range

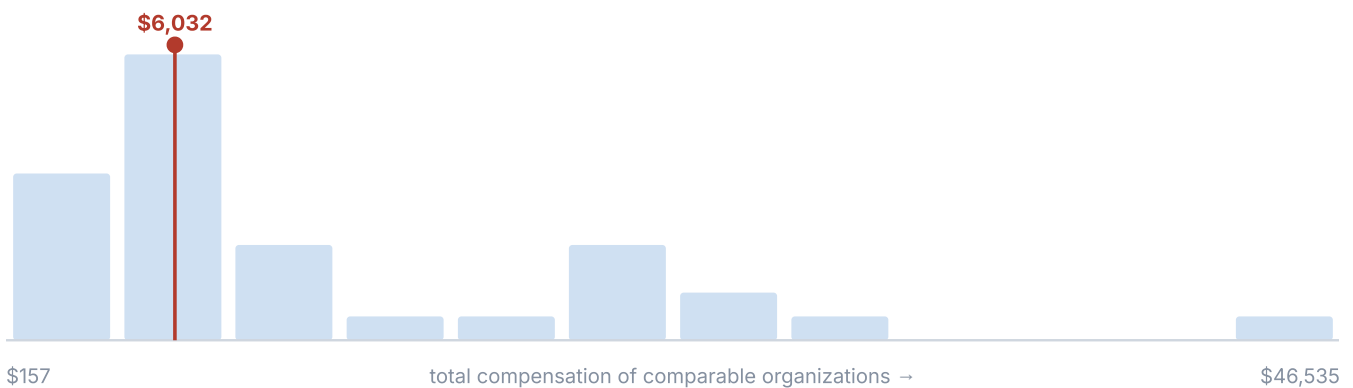
**Benchmarked executive:** James D Hemphill — reported title “TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y40Z).
BUDGET	Total revenue between \$245,083 and \$548,695 — 0.67x to 1.50x the subject's \$365,797 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y40), nationwide + budget 0.67–1.5x revenue.

**33** organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,776	\$4,091	\$6,701	\$18,372	\$24,032	\$6,032
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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 AK 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
<a href="#">Benevolent &amp; Protective Order Of</a>	CT	\$353,017	Secretary	\$8,000	<b>\$7,846</b>	2024
<a href="#">International Association Of</a>	NC	\$384,320	Secretary	\$20,833	<b>\$22,516</b>	2024
<a href="#">Colonial Heights Moose Lodge 1783</a>	VA	\$342,540	Administrator	\$24,700	<b>\$24,302</b>	2025
<a href="#">Fraternal Order Of Eagles</a>	WA	\$341,334	Secretary	\$11,731	<b>\$10,703</b>	2025
<a href="#">Putnam Lodge Of Elks #574</a>	CT	\$336,541	Secretary	\$4,000	<b>\$3,822</b>	2025
<a href="#">Benevolent &amp; Protective Order Of Elks</a>	CA	\$334,385	Secretary	\$750	<b>\$677</b>	2024
<a href="#">Benevolent &amp; Protective Order Of Elks Rotterdam #2157</a>	NY	\$399,547	Secretary	\$5,200	<b>\$4,788</b>	2025
<a href="#">Benevolent &amp; Protective Order Of</a>	OH	\$408,917	Secretary	\$4,000	<b>\$4,317</b>	2025
<a href="#">Benevolent &amp; Protective Order Of Elks</a>	OH	\$321,435	Secretary	\$9,225	<b>\$10,220</b>	2024
<a href="#">Masonic Charity Foundation</a>	NM	\$316,334	Secretary	\$9,062	<b>\$10,195</b>	2024
<a href="#">New York Veteran Police Association Inc</a>	NY	\$415,313	Director	\$18,880	<b>\$18,372</b>	2023
<a href="#">Benevolent And Protective Order Of Elks Of The Usa 30 New Orleans</a>	LA	\$425,536	Secretary	\$3,900	<b>\$4,376</b>	2025
<a href="#">Independence Fraternal Order Of Police L</a>	MO	\$303,742	President	\$4,223	<b>\$4,678</b>	2024
<a href="#">Fraternal Order Of Eagles</a>	NE	\$301,594	Secretary	\$6,162	<b>\$6,753</b>	2025
<a href="#">Tuskegee Airmen Inc</a>	AL	\$298,886	Bookkeeper	\$40,000	<b>\$46,535</b>	2023
<a href="#">Fraternal Ord Of Eagles 4218 Aerie</a>	VT	\$435,209	Trustee	\$24,612	<b>\$25,244</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Benevolent &amp; Protective Order Of Elks</a>	NH	\$439,214	Secretary	\$4,000	<b>\$3,764</b>	2025
<a href="#">Bpo Elks Lockport Ny</a>	NY	\$291,426	Secretary	\$4,443	<b>\$4,091</b>	2025
<a href="#">Grand Chapter Of Tennessee Order Of</a>	TN	\$287,028	Grand Secretary	\$12,000	<b>\$12,854</b>	2025
<a href="#">Fraternal Order Of Eagles</a>	MI	\$444,833	President	\$145	<b>\$157</b>	2024
<a href="#">Benevolent And Protective Order Of</a>	MO	\$281,304	Secretary	\$5,871	<b>\$6,337</b>	2025
<a href="#">Eastern Star Charity Foundation Of</a>	CT	\$450,752	President	\$300	<b>\$286</b>	2025
<a href="#">St Joseph Aerie No 49 Fraternal Order Of Eagles</a>	MO	\$273,020	Secretary	\$3,607	<b>\$3,893</b>	2025
<a href="#">Bozrah Lodge No 950 Loyal Order Of Moose</a>	CT	\$270,097	Administrator	\$30,600	<b>\$29,236</b>	2025
<a href="#">Benevolent And Protective Order Of</a>	NJ	\$269,966	Treasurer	\$4,975	<b>\$4,527</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AK 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 AK 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	<b>33</b> organizations. Compensation range \$157–\$46,535; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$365,797); for reference, expenses \$371,517 and assets \$74,574.
ROLE MATCH	James D Hemphill, reported title <i>"TRUSTEE"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

**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	42 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	45 <sup>th</sup>
Reportable pay only (column D), adjusted	42 <sup>nd</sup>
All sources (D + E + F), adjusted	42 <sup>nd</sup>

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 (James D Hemphill) 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 33 similarly situated organizations (Same NTEE sector (Y40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,032 is reasonable (approximately the 42<sup>nd</sup> 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.