

Classified Employees

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Richard Morgan, Executive Director / CEO** (\$95,791) against **every comparable organization** that fit the selection criteria — **166** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

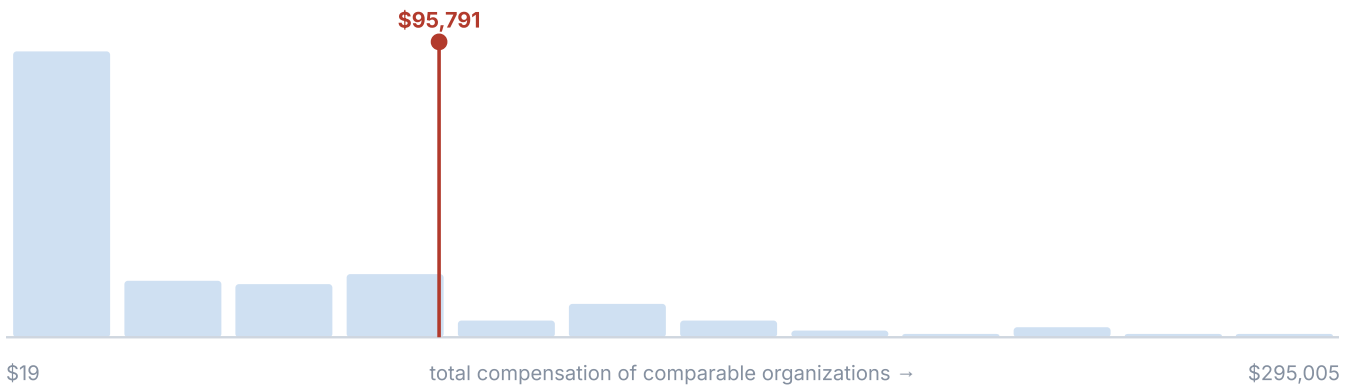
Benchmarked executive: Richard Morgan — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$245,807 and \$550,315 — 0.67x to 1.50x the subject's \$366,877 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

166 organizations qualified on sector, size, and geography → **166** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,225	\$7,000	\$23,043	\$77,698	\$140,258	\$95,791
---------	---------	----------	----------	-----------	----------



● 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
Bowling Green State University	OH	\$367,156	President	\$8,400	\$9,581	2023
Forest Lake Education Association	MN	\$365,436	President	\$5,300	\$5,478	2024
Action Research Collaborative Inc	NY	\$365,415	Treasurer	\$9,500	\$9,245	2023
American Federation Of Teachers	NJ	\$363,650	President	\$28,880	\$26,276	2025
Seminole County Professional	FL	\$363,301	President	\$18,000	\$18,210	2023
Northeast Florida Local Apwu	FL	\$362,310	President	\$82,120	\$83,076	2023
United Union Of Roofers 42 Rdwa	OH	\$371,848	Business Man	\$76,305	\$84,534	2024
United Plant & Production Workers	NY	\$361,646	President	\$242,494	\$229,197	2024
Jefferson County Education	CO	\$372,786	President	\$141,132	\$141,550	2024
International Brotherhood Of Electrical Workers	FL	\$373,358	Director	\$83,157	\$79,605	2025
Laborers International Union No 662	MO	\$360,066	President	\$3,105	\$3,440	2024
Ohio Valley And Southern States Laborers	OH	\$374,527	Director	\$63,633	\$70,495	2024
Nys Public Employees Conference Inc	NY	\$358,497	Chairman	\$24,000	\$23,354	2023
The Rochester Association	NY	\$358,063	President	\$8,802	\$8,105	2025
Santa Rosa Professional Educators Inc	FL	\$357,030	Executive Director	\$97,218	\$95,527	2024
Connecticut Federation Of School	CT	\$378,502	Co-president	\$75,000	\$75,726	2023
Professional Firefighters Of Marion	FL	\$379,839	President	\$12,656	\$12,803	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Smithtown Teachers Assoc	NY	\$380,190	Treasurer	\$1,706	\$1,612	2024
Foundation For Fair Contracting -	MD	\$381,958	Executive Director	\$187,413	\$188,682	2023
Pafca-aal	TX	\$385,409	President	\$25,993	\$26,495	2025
Brewster Teachers Association	NY	\$347,711	President	\$12,300	\$11,326	2025
New York District Council	NJ	\$386,073	President	\$87,846	\$82,038	2024
Jewish Labor Committee	NY	\$344,292	Executive Director	\$75,000	\$72,981	2023
lupat Dc 21 Nj Lmf-jtb	NJ	\$389,823	Trustee	\$157,149	\$146,759	2024
Two Rivers Uniserv Unit	CO	\$391,753	Uniserv Director	\$166,897	\$163,076	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.

● Sample, role match & sensitivity

PEER COUNT	166 organizations. Compensation range \$19–\$295,005; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$366,877); for reference, expenses \$366,180 and assets \$12,115.
ROLE MATCH	Richard Morgan, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	83 rd
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	77 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 (Richard Morgan) 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 166 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$95,791 is reasonable (approximately the 83rd 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.