

# Benevolent & Protective Order Of

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Kim Corless, Executive Director / CEO** (\$17,234) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Kim Corless — reported title "SECRETARY", 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 (Y40).

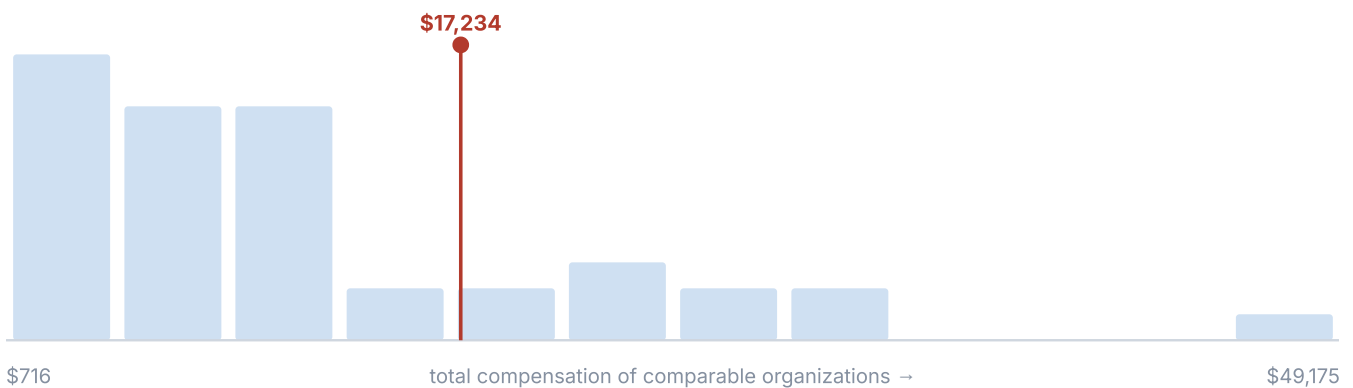
**BUDGET** Total revenue between \$156,074 and \$349,420 — 0.67x to 1.50x the subject's \$232,947 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (Y40), nationwide + budget 0.67–1.5x revenue.

**41** organizations qualified on sector, size, and geography

→ **41** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,322	\$4,323	\$10,773	\$14,795	\$25,681	\$17,234
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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 OR 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="#">Fraternal Order Of Eagles Aerie 67</a>	UT	\$236,916	Secretary	\$2,723	<b>\$3,001</b>	2025
<a href="#">Fraternal Order Of Eagles Aerie4300</a>	OH	\$228,881	President	\$1,200	<b>\$1,369</b>	2025
<a href="#">Brockport Lodge No 2110 Benevolent</a>	NY	\$238,390	Secretary	\$5,900	<b>\$5,893</b>	2024
<a href="#">Cambridge Lodge No 1211 Loyal Order Of Moose</a>	MD	\$225,271	Administrator	\$17,225	<b>\$17,341</b>	2025
<a href="#">Natick Bpoe #1425</a>	MA	\$247,339	Clerk	\$6,865	<b>\$6,643</b>	2025
<a href="#">Nanticoke Aerie No 834 Fraternal Order Of Eagles</a>	PA	\$248,010	Secretary	\$18,970	<b>\$20,910</b>	2024
<a href="#">Benevolent &amp; Protective Order Of Elks Of The Usa</a>	NY	\$217,775	Secretary	\$1,500	<b>\$1,460</b>	2025
<a href="#">Scott County Moose Lodge No 2324</a>	IN	\$216,053	Administrator	\$10,200	<b>\$11,583</b>	2025
<a href="#">Chico-Ieland Stanford Masonic Temple Association</a>	CA	\$210,124	Cfo	\$21,308	<b>\$20,337</b>	2024
<a href="#">Fraternal Order Of Eagles</a>	VT	\$205,841	Secretary Tr	\$11,110	<b>\$12,360</b>	2024
<a href="#">Cloquet Lodge 1274 Loyal Order Of Moose</a>	MN	\$204,882	Administrator	\$10,400	<b>\$11,358</b>	2024
<a href="#">Benevolent &amp; Protective Order Of Elks Lodge 1106</a>	PA	\$262,556	Secretary	\$3,800	<b>\$4,081</b>	2025
<a href="#">Fraternal Order Of Eagles</a>	CA	\$202,792	Secretary	\$5,542	<b>\$5,153</b>	2025
<a href="#">Fraternal Order Of Police -</a>	MD	\$263,341	Controller	\$22,800	<b>\$24,257</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Benevolent And Protective Order Of Elks</a>	FL	\$200,491	1 Year Trustee	\$14,625	<b>\$14,795</b>	2025
<a href="#">Wayne D Clark Aerie 4488</a>	VA	\$199,060	Worthy Presi	\$25,460	<b>\$27,172</b>	2024
<a href="#">Benevolent &amp; Protective Order Of Elks #2166</a>	FL	\$267,615	Secretary	\$7,000	<b>\$7,081</b>	2025
<a href="#">Coventry-west Greenwich Lodge #2285 Of The Bpoe</a>	RI	\$196,664	Secretary	\$4,100	<b>\$4,233</b>	2025
<a href="#">Rhode Island Masonic Youth Foundation</a>	RI	\$269,401	General Manager	\$22,772	<b>\$24,136</b>	2024
<a href="#">Benevolent And Protective Order Of</a>	NJ	\$269,966	Treasurer	\$4,975	<b>\$4,783</b>	2025
<a href="#">Bozrah Lodge No 950 Loyal Order Of Moose</a>	CT	\$270,097	Administrator	\$30,600	<b>\$30,895</b>	2025
<a href="#">St Joseph Aerie No 49 Fraternal Order Of Eagles</a>	MO	\$273,020	Secretary	\$3,607	<b>\$4,114</b>	2025
<a href="#">Pennsylvania Sons And Daughters Of Italy</a>	PA	\$188,561	Bar-tender	\$11,007	<b>\$12,132</b>	2024
<a href="#">Benevolent And Protective Order Of</a>	MO	\$281,304	Secretary	\$5,871	<b>\$6,696</b>	2025
<a href="#">Fraternal Order Of Eagles Aerie 4336</a>	MO	\$184,174	Bartender	\$11,110	<b>\$12,671</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR cost of living and 2025 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 OR 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	41 organizations. Compensation range \$716–\$49,175; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$232,947); for reference, expenses \$238,065 and assets \$227,052.
ROLE MATCH	Kim Corless, reported title "SECRETARY", 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	3 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	76 <sup>th</sup>
All sources (D + E + F), adjusted	76 <sup>th</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 (Kim Corless) 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 41 similarly situated organizations (Same NTEE sector (Y40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,234 is reasonable (approximately the 76<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.