

# Milton-freewater Oregon Lodge 2146 Benevolent Protective Order Of Elks

Executive Director / CEO

EIN 930492707  
OR · NTEE Y42  
FY ending 2025-03-31  
June 9, 2026

This analysis benchmarks the total compensation of **Diane Deseve, Executive Director / CEO** (\$13,500) against **every comparable organization** that fit the selection criteria — **136** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54<sup>th</sup>** percentile of comparable organizations **within the typical range**

**Benchmarked executive:** Diane Deseve — 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 (Y42).
BUDGET	Total revenue between \$99,811 and \$223,458 — 0.67× to 1.50× the subject's \$148,972 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue.

**136** organizations qualified on sector, size, and geography → **136** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$603</b> 10TH	<b>\$2,424</b> 25TH	<b>\$12,079</b> MEDIAN	<b>\$31,988</b> 75TH	<b>\$60,963</b> 90TH	<b>\$13,500</b> THIS ORG · 54TH
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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="#">Chestnut Hill Cemetery Assn</a>	NY	\$149,264	Caretaker	\$23,637	<b>\$23,608</b>	2024
<a href="#">Sheet Metal Workers Union Local 29</a>	KS	\$147,989	Chairman	\$53,991	<b>\$64,472</b>	2024
<a href="#">Broad Run Baptist Cemetery Association</a>	WV	\$147,810	Vice Chairman	\$5,200	<b>\$6,224</b>	2024
<a href="#">New Escalante Irrigation Company</a>	UT	\$147,158	President	\$500	<b>\$582</b>	2023
<a href="#">Gaines Trace Water District</a>	MS	\$150,924	President	\$396	<b>\$475</b>	2025
<a href="#">American Legion</a>	AZ	\$152,104	Bartender	\$7,830	<b>\$8,570</b>	2023
<a href="#">Boston Public School Teachers Retirement</a>	MA	\$145,473	Secretary	\$22,439	<b>\$22,288</b>	2024
<a href="#">Sdsu Foundation Health Veba Plan For</a>	CA	\$152,605	Trustee	\$75,573	<b>\$74,261</b>	2023
<a href="#">Shelby Owls Club Nest 2553 Inc</a>	OH	\$145,274	Secretary/tr	\$29,120	<b>\$34,090</b>	2024
<a href="#">Ifpa Retiree Veba Trust</a>	IL	\$145,198	Trustee	\$86,672	<b>\$94,182</b>	2024
<a href="#">Masonic Charities Of Maryland Inc</a>	MD	\$152,882	Grand Secretary	\$9,099	<b>\$9,681</b>	2023
<a href="#">Fraternal Order Of Eagles</a>	AK	\$144,953	Secretary	\$3,450	<b>\$3,552</b>	2025
<a href="#">Cutchogue Cemetery Association</a>	NY	\$143,463	Superintendent	\$15,607	<b>\$15,588</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">South Kamas Irrigation Company</a>	UT	\$154,509	Secretary	\$10,630	<b>\$12,025</b>	2024
<a href="#">Acton Cemetery Inc</a>	TX	\$155,556	Secretary/tr	\$12,000	<b>\$13,659</b>	2023
<a href="#">Sierra Vista Lodge No 2065</a>	AZ	\$141,677	Secretary	\$6,000	<b>\$6,214</b>	2025
<a href="#">Free And Accepted Masons Of Ca Maya 793</a>	CA	\$156,398	Secretary	\$10,790	<b>\$10,603</b>	2023
<a href="#">Sons Of Italy</a>	PA	\$141,177	President	\$1,800	<b>\$1,984</b>	2024
<a href="#">Mississippi Workers Compensation</a>	MS	\$156,980	Executive Director	\$88,812	<b>\$109,332</b>	2024
<a href="#">Southern Research Institute Veba</a>	AL	\$140,383	Trustee/duly Authorized Official	\$32,634	<b>\$38,968</b>	2024
<a href="#">Benv &amp; Protective Order Of Elks 310</a>	ID	\$157,838	Secretary	\$9,500	<b>\$10,882</b>	2025
<a href="#">2828 Corbett Inc</a>	OR	\$159,000	President & Ceo	\$51,115	<b>\$52,467</b>	2024
<a href="#">Oakwood Cemetery Association</a>	WI	\$160,126	President	\$300	<b>\$346</b>	2024
<a href="#">St Joseph Volunteer Fire Department</a>	MN	\$160,570	President	\$300	<b>\$328</b>	2024
<a href="#">Atlanta Water Association Inc</a>	MS	\$137,303	President	\$360	<b>\$432</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	136 organizations. Compensation range \$88–\$296,263; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$148,972); for reference, expenses \$146,762 and assets \$176,775.
ROLE MATCH	Diane Deseve, reported title " <i>Secretary</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>
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	54 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	57 <sup>th</sup>
Reportable pay only (column D), adjusted	66 <sup>th</sup>
All sources (D + E + F), adjusted	53 <sup>rd</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 (Diane Deseve) 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 136 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$13,500 is reasonable (approximately the 54<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.