

# Hemp Beverage Alliance

Executive Director / CEO

EIN 932246760

CO · NTEE Y99

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Christopher Lackner, Executive Director / CEO** (\$117,512) against **every comparable organization** that fit the selection criteria — **200** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **96<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

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

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y99).
BUDGET	Total revenue between \$192,143 and \$430,173 — 0.67x to 1.50x the subject's \$286,782 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**200** organizations qualified on sector, size, and geography → **200** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,529	\$4,747	\$16,311	\$38,427	\$70,771	<b>\$117,512</b>
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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 CO 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="#">Grand Chapter Of Tennessee Order Of</a>	TN	\$287,028	Grand Secretary	\$12,000	<b>\$12,816</b>	2025
<a href="#">Deborah Grand Chapter</a>	PA	\$287,063	President	\$1,000	<b>\$1,013</b>	2025
<a href="#">Mission Street Lot Trust loof</a>	CA	\$287,349	Secretary/tr	\$7,200	<b>\$6,676</b>	2023
<a href="#">Bpo Elks Lockport Ny</a>	NY	\$291,426	Secretary	\$4,443	<b>\$4,079</b>	2025
<a href="#">Central Plumbing &amp; Heating Inc</a>	MT	\$291,943	Plan Administrator	\$44,781	<b>\$51,829</b>	2023
<a href="#">Anderson Township Regional Sewer District</a>	IN	\$292,105	Superintendent	\$49,402	<b>\$55,936</b>	2023
<a href="#">Medical And Dental Staff Of Southern</a>	NJ	\$292,139	President	\$30,000	<b>\$28,759</b>	2023
<a href="#">Benevolent And Protective Order Of</a>	MO	\$281,304	Secretary	\$5,871	<b>\$6,318</b>	2025
<a href="#">Houston Policeman's Burial Fund Association Inc</a>	TX	\$279,757	Treasurer	\$12,000	<b>\$12,519</b>	2024
<a href="#">Good Samaritan Self Insurance Against</a>	NY	\$279,598	President & Ceo	\$1,532,793	<b>\$1,444,472</b>	2024
<a href="#">Employer-contribution Veba Trust Depauw University</a>	IN	\$276,649	Vice President For Finance And Administration (Beginning 7/15/22)	\$58,924	<b>\$66,717</b>	2023
<a href="#">Woodlawn Cemetery Association</a>	NY	\$276,310	Secretary / Trustee	\$13,200	<b>\$12,439</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Wrp Inc</a>	FL	\$275,842	General Manager Dwu	\$13,224	<b>\$12,622</b>	2025
<a href="#">First Parish Cemetery Assoc-york</a>	ME	\$275,716	Superintendent	\$52,941	<b>\$55,285</b>	2024
<a href="#">Tuskegee Airmen Inc</a>	AL	\$298,886	Bookkeeper	\$40,000	<b>\$46,397</b>	2023
<a href="#">Blooming Grove Rural Cemetery Assoc</a>	NY	\$274,017	Superintendent	\$1,800	<b>\$1,746</b>	2023
<a href="#">St Joseph Aerie No 49 Fraternal Order Of Eagles</a>	MO	\$273,020	Secretary	\$3,607	<b>\$3,881</b>	2025
<a href="#">Fraternal Order Of Eagles</a>	NE	\$301,594	Secretary	\$6,162	<b>\$6,733</b>	2025
<a href="#">Sunrise Christian Hoops Foundation Inc</a>	KS	\$302,639	Ceo	\$36,000	<b>\$39,514</b>	2025
<a href="#">Rural Alaska Fuel Services Inc</a>	AK	\$270,564	Ceo	\$100,006	<b>\$102,656</b>	2023
<a href="#">American Legion Post 169</a>	OH	\$270,343	Bar Manager	\$9,778	<b>\$10,801</b>	2024
<a href="#">Little Falls Fire Relief Association</a>	MN	\$303,311	President	\$500	<b>\$515</b>	2024
<a href="#">Bozrah Lodge No 950 Loyal Order Of Moose</a>	CT	\$270,097	Administrator	\$30,600	<b>\$29,150</b>	2025
<a href="#">Insurance Society Of Philadelphia</a>	NJ	\$303,545	Executive Director	\$50,000	<b>\$47,932</b>	2023
<a href="#">Benevolent And Protective Order Of</a>	NJ	\$269,966	Treasurer	\$4,975	<b>\$4,513</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	200 organizations. Compensation range \$94–\$1,444,472; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$286,782); for reference, expenses \$226,065 and assets \$62,924.
ROLE MATCH	Christopher Lackner, reported title " <i>President/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	96 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	96 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	83 <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 (Christopher Lackner) 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 200 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$117,512 is reasonable (approximately the 96<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.