

Royal Arch Masons Of California

Executive Director / CEO

EIN 941007137

CA · NTEE Y40

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Arthur Walton, Executive Director / CEO** (\$16,146) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

Benchmarked executive: Arthur Walton — reported title “RECORDER”, 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 \$24,049 and \$53,842 — 0.67x to 1.50x the subject's \$35,895 (the band tightens as size grows).

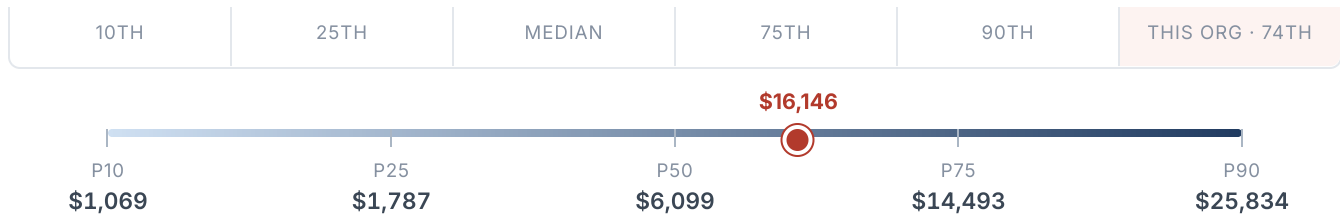
GEOGRAPHY Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,069	\$1,787	\$6,099	\$14,493	\$25,834	\$16,146
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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 CA 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
Pennichuck Water Works Inc	NH	\$35,406	Chief Executive Officer	\$15,838	\$16,451	2024
Adrian Retiree Health Benefit	MI	\$36,755	Veba Committ	\$7,400	\$8,592	2024
Furnace Village Cemetery	MA	\$34,516	Treasurer	\$1,000	\$984	2025
Washington Teachers Union Option 2	DC	\$37,768	Chairperson	\$2,198	\$2,170	2024
Princeton Abbey And Cemetery Inc	TX	\$37,864	Chief Executive Officer	\$16,649	\$18,733	2024
Ancient Free & Accepted Masons	CT	\$33,660	Secretary	\$1,800	\$1,898	2024
Maplewood Cemetery	NH	\$32,187	Secretary And Director	\$2,061	\$2,204	2023
Icd Medical Premium Plan	IN	\$40,135	Trustee	\$9,600	\$11,724	2023
Ohio School Boards Association	OH	\$30,871	Trustee	\$82,579	\$98,384	2024
Macedonia Church Cemetery Trust Fund	AR	\$30,344	Trustee/secretary	\$1,100	\$1,390	2024
New Deal Lodge Inc	NY	\$41,563	Chairman/pre	\$6,000	\$6,099	2024
Fairview Cemetary Association	NY	\$42,808	President&super	\$2,610	\$2,731	2023
Oak Grove Cemetery Wills Township Inc	IN	\$42,902	President	\$300	\$347	2025
Employee Contribution Veba Trust	CA	\$44,869	Cfo, Pepperdine University	\$36,961	\$35,901	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lehigh Zion Cemetery Association	PA	\$45,079	President	\$1,494	\$1,676	2024
Nebraska Methodist Health System	NE	\$45,480	Pres & Ceo Nebr Methodist	\$281,592	\$350,744	2023
Norway Pine Grove Cemetery Corp	ME	\$45,624	President	\$1,000	\$1,126	2024
Jacobs Evangelical Lutheran Cemetery Inc	PA	\$26,019	Chairman	\$9,884	\$11,415	2023
Pocono Health System Medical	PA	\$46,304	President	\$16,860	\$18,912	2024
Kn Consultants Ltd	NY	\$46,804	Executive Director	\$12,000	\$12,198	2024
Erie County Association Of Chiefs Of Police Inc	NY	\$24,686	President	\$300	\$353	2021
Claggett Cemetery Corporation	OR	\$49,474	Vice President	\$12,000	\$12,535	2024
Maxus Retirees Modified Medical Benefits	TX	\$50,882	Committee Member	\$4,000	\$4,501	2024
Euclid Health Trust	OH	\$52,173	Trustee	\$16,050	\$19,122	2024
Fraternal Order Of Eagles 3730 Auxiliary	MO	\$52,914	Secretary	\$1,319	\$1,531	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2023 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 CA 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	27 organizations. Compensation range \$347–\$350,744; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$35,895); for reference, expenses \$36,586 and assets \$2,178,109.
ROLE MATCH	Arthur Walton, reported title "RECORDER", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	74 th
Total compensation (D + F), as reported (no adjustments)	81 st
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	70 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 (Arthur Walton) 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 27 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,146 is reasonable (approximately the 74th 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.