

International Association Of Sheet Metal Air Rail & Transportation 0023td

Executive Director / CEO

EIN 942693074
 CA · NTEE J40
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Emmanuel Perez, Executive Director / CEO** (\$5,696) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Emmanuel Perez — 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 \$162,829 and \$364,543 — 0.67x to 1.50x the subject's \$243,029 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40) + CA + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,258 10TH	\$7,598 25TH	\$17,914 MEDIAN	\$41,992 75TH	\$92,593 90TH	\$5,696 THIS ORG · 24TH
------------------------	------------------------	---------------------------	-------------------------	-------------------------	-----------------------------------



■ 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
Intl Brotherhood Of Boilermaker Mpbp	CA	\$243,849	President	\$7,598	\$7,598	2024
Milpitas Police Officers Association	CA	\$235,488	President	\$10,900	\$10,619	2025
San Joaquin County Probation Officers	CA	\$227,028	President	\$1,125	\$1,125	2024
Carpinteria Association United School	CA	\$223,099	President	\$43,103	\$41,992	2025
Hacienda La Puente Teachers Assoc	CA	\$217,068	President	\$2,300	\$2,300	2024
Federation Of Public Service Employees	CA	\$209,980	Secretary-treas	\$17,400	\$17,914	2023
Petaluma Staff Nurse Partnership	CA	\$204,364	President	\$46,620	\$47,997	2023
Rescue Union Federation Of Teachers	CA	\$195,711	President	\$4,000	\$3,897	2025
Afge Nbpc 2554	CA	\$301,527	President	\$23,791	\$23,791	2024
Turlock Emergency Medical Services	CA	\$309,825	President	\$25,502	\$25,502	2024
Afge Tsa Local 1230	CA	\$167,733	President	\$5,006	\$5,006	2024
Sacramento County Administrative	CA	\$166,621	President	\$13,600	\$13,249	2025
Orange County Managers Association	CA	\$322,370	Executive Dir.	\$108,944	\$108,944	2024
Seiu Local 721 Training Trust Fund	CA	\$163,512	Trustee Chair	\$35,478	\$35,478	2024
International Association Of Sheet Metal Air Rail & Transportation	CA	\$328,349	President	\$12,989	\$12,989	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nurse Alliance Of Seiu California	CA	\$335,501	Executive Dir.	\$326,623	\$326,623	2024
Southern California Association Of	CA	\$337,118	Cfo	\$81,692	\$81,692	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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	17 organizations. Compensation range \$1,125–\$326,623; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$243,029); for reference, expenses \$85,763 and assets \$238,685. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Emmanuel Perez, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	24 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	0 th

All sources (D + E + F), adjusted

24th

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 (Emmanuel Perez) 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 17 similarly situated organizations (Same NTEE sector (J40) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,696 is reasonable (approximately the 24th 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.