

Benevolent & Protective Order Of Elks

Executive Director / CEO

EIN 950540960

CA · NTEE Y40

FY ending 2024-03-31

June 9, 2026

This analysis benchmarks the total compensation of **David Wafford, Executive Director / CEO** (\$750) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

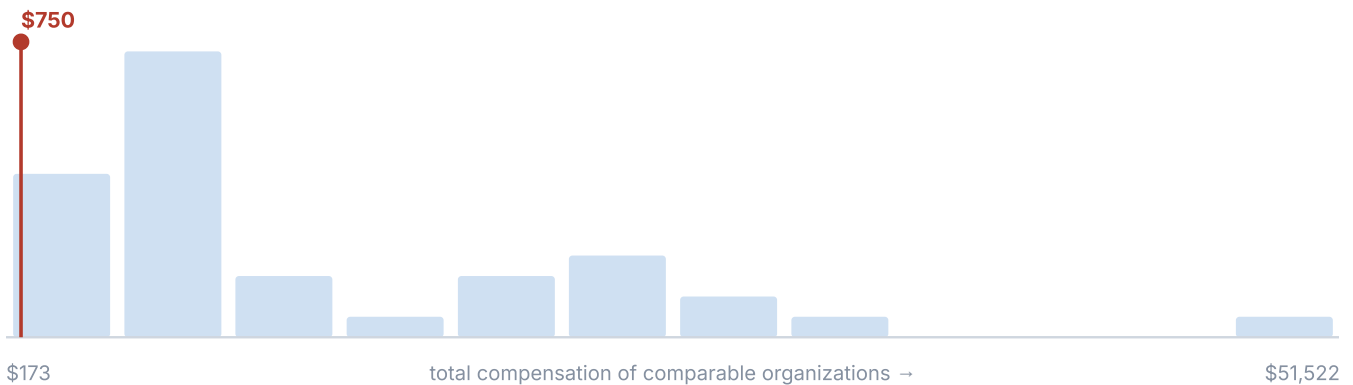
Benchmarked executive: David Wafford — reported title “Secretary”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y40).
BUDGET	Total revenue between \$224,037 and \$501,577 — 0.67x to 1.50x the subject's \$334,385 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y40), nationwide + budget 0.67–1.5x revenue.

37 organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,758	\$4,529	\$7,016	\$18,169	\$26,011	\$750
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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
Putnam Lodge Of Elks #574	CT	\$336,541	Secretary	\$4,000	\$4,231	2025
Fraternal Order Of Eagles	WA	\$341,334	Secretary	\$11,731	\$11,850	2025
Colonial Heights Moose Lodge 1783	VA	\$342,540	Administrator	\$24,700	\$26,907	2025
Benevolent & Protective Order Of Elks	OH	\$321,435	Secretary	\$9,225	\$11,315	2024
Masonic Charity Foundation	NM	\$316,334	Secretary	\$9,062	\$11,287	2024
Benevolent & Protective Order Of	CT	\$353,017	Secretary	\$8,000	\$8,687	2024
Independence Fraternal Order Of Police L	MO	\$303,742	President	\$4,223	\$5,180	2024
Fraternal Order Of Eagles 162	AK	\$365,797	Trustee	\$6,032	\$6,678	2024
Fraternal Order Of Eagles	NE	\$301,594	Secretary	\$6,162	\$7,477	2025
Tuskegee Airmen Inc	AL	\$298,886	Bookkeeper	\$40,000	\$51,522	2023
Bpo Elks Lockport Ny	NY	\$291,426	Secretary	\$4,443	\$4,529	2025
Grand Chapter Of Tennessee Order Of	TN	\$287,028	Grand Secretary	\$12,000	\$14,231	2025
International Association Of	NC	\$384,320	Secretary	\$20,833	\$24,929	2024
Benevolent And Protective Order Of	MO	\$281,304	Secretary	\$5,871	\$7,016	2025
St Joseph Aerie No 49 Fraternal Order Of Eagles	MO	\$273,020	Secretary	\$3,607	\$4,310	2025
Bozrah Lodge No 950 Loyal Order Of Moose	CT	\$270,097	Administrator	\$30,600	\$32,370	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Benevolent And Protective Order Of	NJ	\$269,966	Treasurer	\$4,975	\$5,012	2025
Rhode Island Masonic Youth Foundation	RI	\$269,401	General Manager	\$22,772	\$25,287	2024
Benevolent & Protective Order Of Elks Rotterdam #2157	NY	\$399,547	Secretary	\$5,200	\$5,301	2025
Benevolent & Protective Order Of Elks #2166	FL	\$267,615	Secretary	\$7,000	\$7,420	2025
Fraternal Order Of Police -	MD	\$263,341	Controller	\$22,800	\$25,414	2023
Benevolent & Protective Order Of Elks Lodge 1106	PA	\$262,556	Secretary	\$3,800	\$4,275	2025
Benevolent & Protective Order Of	OH	\$408,917	Secretary	\$4,000	\$4,780	2025
New York Veteran Police Association Inc	NY	\$415,313	Director	\$18,880	\$20,341	2023
Nanticoke Aerie No 834 Fraternal Order Of Eagles	PA	\$248,010	Secretary	\$18,970	\$21,908	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 37 organizations. Compensation range \$173–\$51,522; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$334,385); for reference, expenses \$300,560 and assets \$332,689.

ROLE MATCH David Wafford, reported title "*Secretary*", 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.**

OUTLIERS 1 peer 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	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	5 th
All sources (D + E + F), adjusted	5 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 (David Wafford) 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 37 similarly situated organizations (Same NTEE sector (Y40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$750 is reasonable (approximately the 5th 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.