

# Island Country Club

Executive Director / CEO

EIN 010096117

ME · NTEE N50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ken Wiberg, Executive Director / CEO** (\$2,422) against **every comparable organization** that fit the selection criteria — **86** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

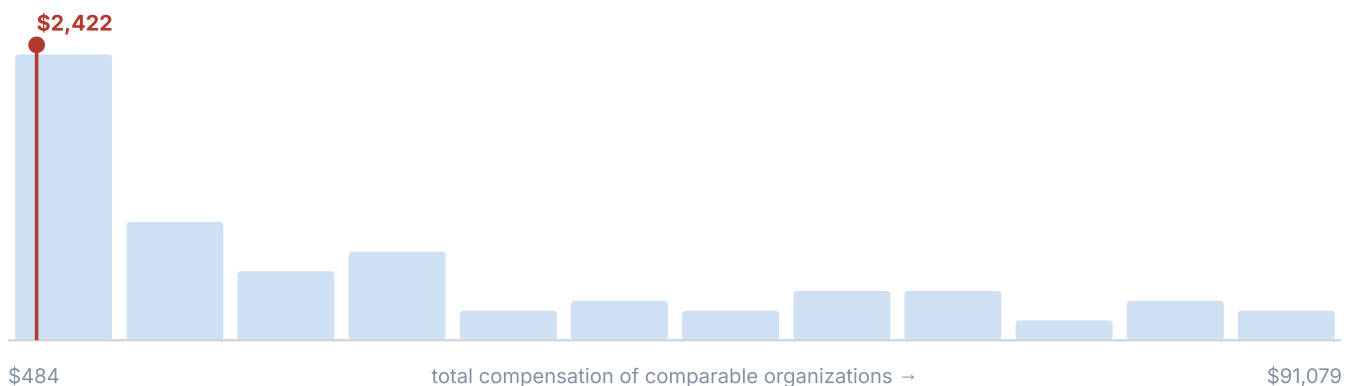
**Benchmarked executive:** Ken Wiberg — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N50).
- BUDGET** Total revenue between \$237,548 and \$531,825 — 0.67x to 1.50x the subject's \$354,550 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N50), nationwide + budget 0.67–1.5x revenue.

**86** organizations qualified on sector, size, and geography → **86** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,802	\$5,619	\$19,485	\$45,651	\$67,781	\$2,422
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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 ME 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="#">Pacific Beach Tennis Club</a>	CA	\$353,647	Club Manager	\$101,221	<b>\$87,287</b>	2023
<a href="#">Mt Pleasant Fire Co Social Quarters</a>	PA	\$356,673	President	\$5,200	<b>\$5,030</b>	2024
<a href="#">The American Italian Bocce Club Of Royersford Pa</a>	PA	\$352,147	Treasurer	\$58,863	<b>\$58,622</b>	2023
<a href="#">Center For Sex Positive Culture</a>	WA	\$357,806	Bookkeeper	\$14,255	<b>\$12,380</b>	2024
<a href="#">Clarion County Rod &amp; Gun Club</a>	PA	\$358,511	Treasurer/se	\$8,631	<b>\$8,596</b>	2023
<a href="#">German American Federation</a>	PA	\$348,517	President	\$10,116	<b>\$9,786</b>	2024
<a href="#">Mertztown Rod And Gun Club</a>	PA	\$360,677	Steward	\$8,717	<b>\$8,432</b>	2024
<a href="#">West End Fire Company No 3</a>	PA	\$360,857	Trustee	\$3,604	<b>\$3,487</b>	2024
<a href="#">Shift Community Cycles</a>	OR	\$362,333	Executive Dir.	\$49,600	<b>\$46,000</b>	2023
<a href="#">Ohio Gun Owners</a>	OH	\$363,859	Executive Director	\$72,000	<b>\$76,157</b>	2023
<a href="#">Kane Vets Home Association Inc</a>	PA	\$366,159	1 Year Trustee	\$10,200	<b>\$9,612</b>	2025
<a href="#">Abilene Clay Sports</a>	TX	\$342,223	Club Manager	\$36,601	<b>\$35,514</b>	2024
<a href="#">Empire Ranch Mens Golf Club</a>	CA	\$367,060	President	\$2,000	<b>\$1,676</b>	2024
<a href="#">Bristol Polish American Citizens</a>	CT	\$340,759	Treasurer	\$22,880	<b>\$20,810</b>	2024
<a href="#">Women Of Colors</a>	MI	\$339,290	President	\$67,226	<b>\$69,296</b>	2023
<a href="#">Motorcycle Roadracing Association Inc</a>	CO	\$336,507	President	\$6,265	<b>\$5,999</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pine Tree Coutry Club</a>	TN	\$335,998	Grounds Manager	\$39,780	<b>\$41,758</b>	2023
<a href="#">The Monkey Mutual Aid Society</a>	OH	\$375,192	President	\$500	<b>\$514</b>	2024
<a href="#">Va Competition Hare Scramble Svc Inc</a>	VA	\$375,309	President	\$11,546	<b>\$10,535</b>	2025
<a href="#">Home Association Ephraim Slaug</a>	PA	\$332,199	President	\$10,484	<b>\$10,441</b>	2023
<a href="#">Peace Islands Institute Inc</a>	NJ	\$326,609	Executive Di	\$85,821	<b>\$76,522</b>	2023
<a href="#">Play Area Association Inc</a>	NY	\$322,322	Pal Teacher	\$73,281	<b>\$62,577</b>	2025
<a href="#">Goodwill Beneficial Association</a>	PA	\$321,975	Financial Secretary/direct	\$2,951	<b>\$2,939</b>	2023
<a href="#">Pedals For Progress</a>	NJ	\$388,344	President	\$51,500	<b>\$44,602</b>	2024
<a href="#">Cascade Volleyball Club Of Seattle</a>	WA	\$390,706	Executive Dir.	\$67,269	<b>\$58,420</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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	<b>86</b> organizations. Compensation range \$484–\$91,079; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$354,550); for reference, expenses \$335,765 and assets \$535,953.
ROLE MATCH	Ken Wiberg, reported title " <i>DIRECTOR</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>

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	13 <sup>th</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 (Ken Wiberg) 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 86 similarly situated organizations (Same NTEE sector (N50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,422 is reasonable (approximately the 13<sup>th</sup> 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.