

# Marietta Umpires Association Inc

Executive Director / CEO

EIN 030611800  
 GA · NTEE S41  
 FY ending 2023-12-31  
 June 10, 2026

This analysis benchmarks the total compensation of **Michael Bates, Executive Director / CEO** (\$21,627) against **every comparable organization** that fit the selection criteria — **549** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

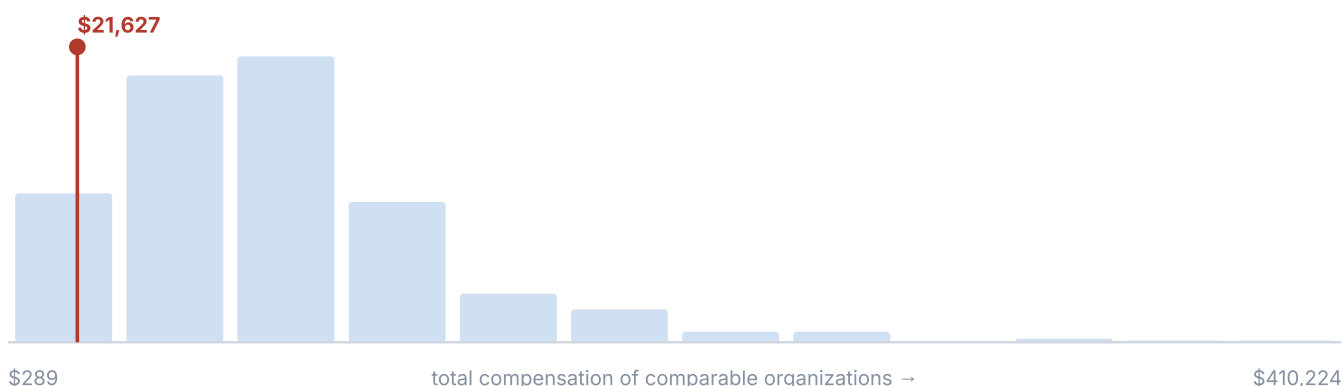
**Benchmarked executive:** Michael Bates — reported title "FIRST VP BOOKING SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (S41).
- BUDGET** Total revenue between \$223,974 and \$501,435 — 0.67x to 1.50x the subject's \$334,290 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

**549** organizations qualified on sector, size, and geography → **549** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$22,815	\$48,381	\$74,356	\$105,210	\$143,842	<b>\$21,627</b>
----------	----------	----------	-----------	-----------	-----------------



## ■ 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 GA 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="#">Ohio Housing Council</a>	OH	\$334,424	Executive Director	\$158,466	<b>\$162,136</b>	2024
<a href="#">The Boston Club Inc</a>	MA	\$334,682	Executive Director	\$84,000	<b>\$72,918</b>	2024
<a href="#">Virginia Loggers Association Inc</a>	VA	\$334,889	Executive Di	\$125,000	<b>\$116,591</b>	2024
<a href="#">The Greater Richmond Chamber Foundation</a>	VA	\$335,163	Chamber Ceo	\$439,811	<b>\$410,224</b>	2024
<a href="#">Civi Nfp Inc</a>	IL	\$333,119	Executive Director	\$49,482	<b>\$48,381</b>	2023
<a href="#">Salem Saturday Market</a>	OR	\$335,724	Executive Dir.	\$50,400	<b>\$45,213</b>	2024
<a href="#">Smacna Of Northern Illinois</a>	IL	\$332,526	Administrator	\$14,856	<b>\$14,526</b>	2023
<a href="#">Holly Springs Chamber Of Commerce Inc</a>	NC	\$336,055	Executive Director	\$77,146	<b>\$79,278</b>	2023
<a href="#">Council For Disability Awareness</a>	ME	\$336,267	President	\$54,000	<b>\$50,888</b>	2025
<a href="#">Multiskilled Medical Certification</a>	KS	\$336,420	President	\$341,555	<b>\$356,453</b>	2024
<a href="#">Pci Of Illinois &amp; Wisconsin</a>	IL	\$331,997	Executive Director	\$9,624	<b>\$8,904</b>	2025
<a href="#">Association Of American Pesticide</a>	MD	\$331,848	Executive Sec.	\$47,986	<b>\$43,337</b>	2024
<a href="#">Hot Springs Association</a>	CO	\$336,780	Executive Director Started Oct 23	\$52,000	<b>\$49,590</b>	2023
<a href="#">Burnet Chamber Of Commerce</a>	TX	\$336,993	Executive Director	\$25,161	<b>\$24,313</b>	2024
<a href="#">Rainbow Chamber Of Commerce</a>	CA	\$337,313	Exe Director	\$99,102	<b>\$80,536</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">United Application Standards Group</a>	TN	\$330,745	Executive Dir.	\$90,250	<b>\$91,641</b>	2024
<a href="#">Bulverde-spring Branch Area</a>	TX	\$330,435	President	\$56,149	<b>\$54,257</b>	2024
<a href="#">Visit Morgan Hill</a>	CA	\$329,596	Executive Director	\$148,883	<b>\$120,990</b>	2025
<a href="#">Mississippi Independent Pharmacies</a>	MS	\$329,426	Executive Director	\$176,000	<b>\$189,358</b>	2024
<a href="#">The European-american Chamber Of</a>	NY	\$339,296	Executive Director	\$165,000	<b>\$148,285</b>	2023
<a href="#">Miami-dade Gay &amp; Lesbian Chamber Of Commerce Inc</a>	FL	\$339,350	Director	\$119,596	<b>\$108,533</b>	2024
<a href="#">Public Relations Global Network Inc</a>	OH	\$339,589	Executive Di	\$53,352	<b>\$54,587</b>	2024
<a href="#">The American Society For Experimental Neurotherapeutics Inc</a>	NJ	\$339,888	Executive Director	\$96,000	<b>\$82,800</b>	2024
<a href="#">Kentucky Water &amp; Waste Water Operators Association</a>	KY	\$340,000	Member Services Director	\$41,652	<b>\$43,229</b>	2024
<a href="#">College Of Commerical Arbitrators</a>	TX	\$328,221	Executive Dir.	\$73,830	<b>\$71,343</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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 **549** organizations. Compensation range \$289–\$410,224; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$334,290); for reference, expenses \$324,630 and assets \$13,024.
ROLE MATCH	Michael Bates, reported title " <i>FIRST VP BOOKING SECRETARY</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>
RELATED-ORG PAY	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	21 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	10 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	8 <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 (Michael Bates) 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 10, 2026, comparing compensation against 549 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,627 is reasonable (approximately the 10<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 10, 2026.