

Montana Mountaineering Association

Executive Director / CEO

EIN 043748435

MT · NTEE N60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Matt Zia, Executive Director / CEO** (\$23,825) against **every comparable organization** that fit the selection criteria — **179** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

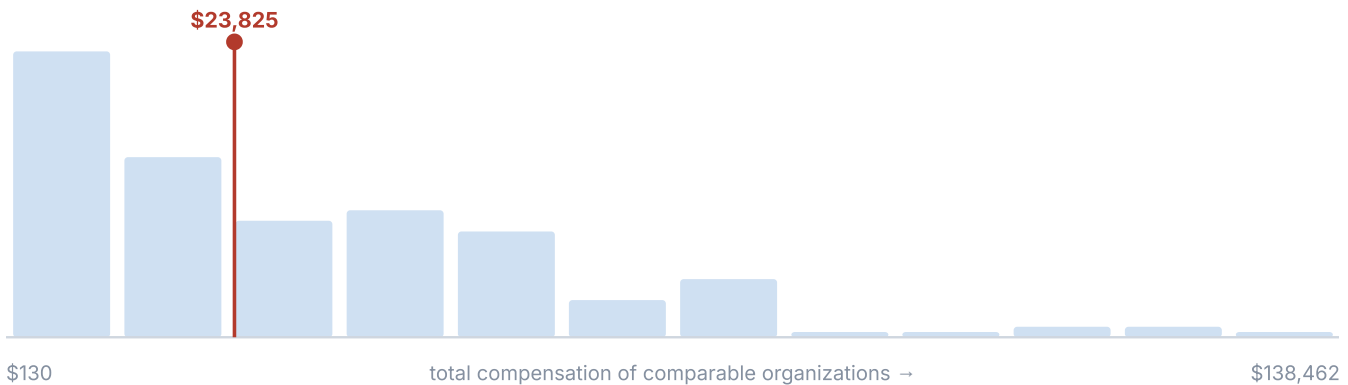
Benchmarked executive: Matt Zia — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N60).
BUDGET	Total revenue between \$175,872 and \$393,745 — 0.67x to 1.50x the subject's \$262,497 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

179 organizations qualified on sector, size, and geography → **179** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,495	\$8,962	\$24,155	\$46,205	\$69,660	\$23,825
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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 MT 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
435 Elite Sports Inc	UT	\$262,335	Director	\$14,400	\$14,076	2023
Rogers Area Youth Volleyball Association	MN	\$261,333	Director	\$18,062	\$16,557	2024
Borderline Junior Volleyball Inc	OH	\$263,824	Trustee/dire	\$52,250	\$50,016	2025
Atlantic Challenge Usa	ME	\$259,933	Executive Dir.	\$36,250	\$33,674	2024
Sarpy County Swim Club Inc	NE	\$258,891	Board Member	\$16,713	\$16,676	2024
Race Cats	UT	\$258,074	President	\$44,600	\$42,347	2024
Lakeland Legends Youth Baseball	FL	\$267,578	President	\$13,750	\$12,337	2023
Lone Star Collegiate Lacrosse Alliance	TX	\$257,153	Commissioner	\$6,000	\$5,568	2024
Aaron Donald 99 Solutions Foundation	PA	\$270,296	Executive Director	\$40,001	\$38,100	2023
Richmond Fencing Club	VA	\$270,362	President	\$12,600	\$11,286	2024
Battlefield Gymnastics Booster Club	VA	\$270,394	Vice-president	\$3,060	\$2,822	2023
Dream Court Inc	AL	\$271,153	Executive Director	\$77,500	\$77,672	2024
Tualatin Hills Water Polo Club Inc	OR	\$253,791	President	\$36,000	\$31,930	2023
Capital Ice Volleyball Club	WA	\$253,501	President	\$4,500	\$3,738	2024
High Desert Devo Inc	CO	\$253,184	Executive Director	\$29,456	\$26,202	2024
Flagler Sheriff's Pal Inc	FL	\$272,119	Pal Director	\$88,346	\$76,993	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hot Tubes Development Cycling	MA	\$272,668	President	\$60,827	\$50,708	2024
U S A Stars	PA	\$252,181	Secretary/tumbling Director	\$4,020	\$3,719	2024
Bellevue Boys Lacrosse Club	WA	\$273,356	Youth Program Director	\$55,194	\$45,843	2024
Alpha Hockey Inc	MD	\$274,172	Director	\$64,000	\$55,508	2024
East Orlando Knights Futbol Club Inc	FL	\$274,943	President/treasurer	\$26,450	\$23,732	2023
Rugby Pennsylvania Inc	PA	\$275,500	Exec. Director	\$68,672	\$63,530	2024
Liberty Elite Volleyball Club	MD	\$249,299	President	\$10,000	\$8,673	2024
Nevada Golden Spikes Baseball	NV	\$249,176	President	\$1,500	\$1,395	2024
Cbhm Inc	VT	\$275,939	President	\$8,000	\$7,690	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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 179 organizations. Compensation range \$130–\$138,462; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$262,497); for reference, expenses \$455,396 and assets \$174,562. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Matt Zia, reported title "*Executive Dir.*", 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 5 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	50 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	49 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 (Matt Zia) 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 179 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,825 is reasonable (approximately the 50th 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.