

Little East Conference Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Dr Pamela Samuelson, Executive Director / CEO** (\$99,808) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85th** percentile of comparable organizations within the typical range

Benchmarked executive: Dr Pamela Samuelson — reported title “CLERK/COMMISSNR”, 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 (N99).

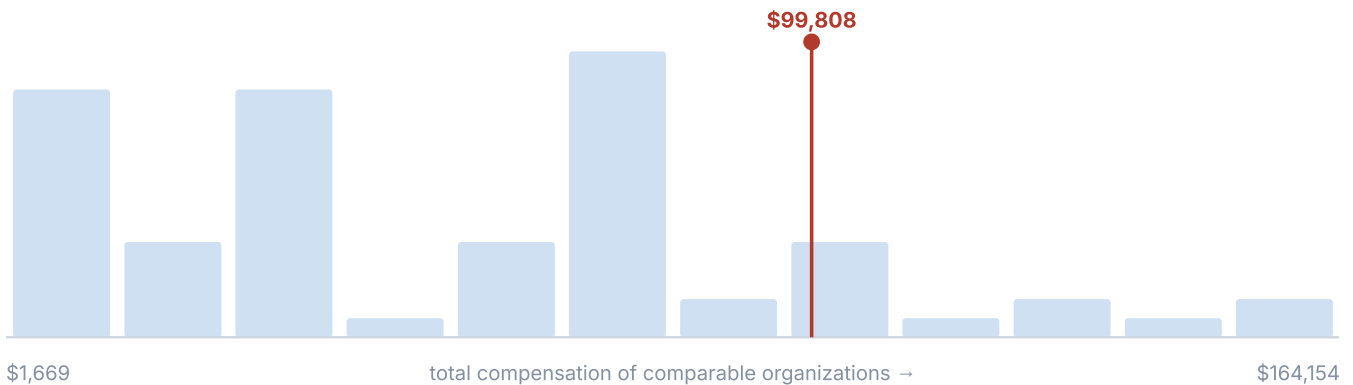
BUDGET Total revenue between \$299,266 and \$669,999 — 0.67x to 1.50x the subject's \$446,666 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N99), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography

→ **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,736	\$24,069	\$61,128	\$79,666	\$107,398	\$99,808
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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 RI 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
Excel Sports League	CA	\$450,286	President Dir	\$138,000	\$124,274	2024
Coon Rapids Mat Bandits Wrestling	MN	\$439,786	President	\$2,400	\$2,473	2024
Boston Taekwondo Project Inc	MA	\$439,323	Director/chairman	\$90,802	\$82,902	2025
Clipped In For Life	CA	\$438,246	Vice President	\$79,591	\$71,674	2024
Women Of Oz Nwa	AR	\$434,474	Executive Di	\$50,650	\$61,128	2023
Still I Run	MI	\$426,743	Executive Director	\$65,000	\$69,968	2024
Delta Sculling Center	CA	\$466,628	Executive Di	\$10,200	\$9,456	2023
Southern Homestead Soccer Academy Inc	FL	\$422,979	President	\$41,464	\$41,823	2023
Palisades Predators Hockey Club In	NY	\$482,619	President	\$5,000	\$4,590	2025
B&b Sports Academy	NE	\$483,666	Director/sec	\$21,458	\$24,069	2024
Knoxville Flyers Inc	TN	\$408,595	Director	\$2,340	\$2,565	2024
Athletic Equipment Managers	VA	\$405,686	National Off	\$72,184	\$70,812	2025
Elite Aquatics Sports Team Inc	CA	\$403,657	Ceo	\$41,265	\$38,258	2023
Scholastic Archery Association	KY	\$491,886	Executive Director	\$82,110	\$98,600	2022
The Common Wheel	PA	\$492,887	Executive D	\$74,404	\$79,666	2023
Naples Flag Football League Inc	FL	\$398,954	Vice Preside	\$74,750	\$75,397	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Blackpackers	CO	\$397,798	Executive Di	\$86,281	\$86,281	2024
Girls On The Run West Michigan	MI	\$394,987	Executive Director	\$71,000	\$76,427	2024
Diamond Barwalnut Valley Soccer League Inc	CA	\$394,617	President	\$3,750	\$3,377	2024
Chestnut Hill Fathers Club	PA	\$393,517	Director	\$4,562	\$4,885	2023
Charlottesville Community Bikes	VA	\$503,575	Executive Director (Through 10/2024)	\$78,123	\$78,666	2024
California Ultimate Association	CA	\$504,183	Executive Director	\$35,868	\$33,254	2023
Cm Baseball League	AZ	\$386,571	President	\$79,500	\$79,736	2024
Inclusive Sports And Fitness Inc	NY	\$381,526	Coo	\$50,000	\$47,119	2024
Capoeira For Tomorrow Inc	FL	\$512,513	Vp/ Executive Director	\$40,000	\$39,188	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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 **65** organizations. Compensation range \$1,669–\$164,154; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$446,666); for reference, expenses \$409,769 and assets \$217,102.

ROLE MATCH	Dr Pamela Samuelson, reported title " <i>CLERK/COMMISSNR</i> ", 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.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	85 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	85 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 (Dr Pamela Samuelson) 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 65 similarly situated organizations (Same NTEE sector (N99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$99,808 is reasonable (approximately the 85th 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.