

# United States Luge Federation Foundation

Executive Director / CEO

EIN 141675816

NY · NTEE N70Z

FY ending 2024-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Jim Leahy, Executive Director / CEO** (\$16,086) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jim Leahy — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (N70Z).

**BUDGET** Total revenue between \$25,261 and \$56,556 — 0.67x to 1.50x the subject's \$37,704 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

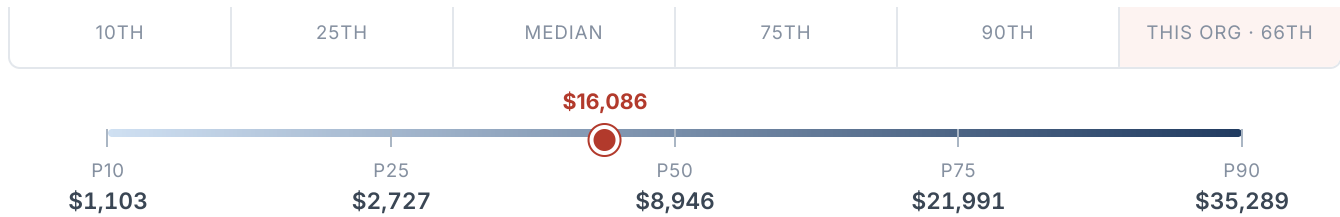
**32** organizations qualified on sector, size, and geography

→ **32** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,103	\$2,727	\$8,946	\$21,991	\$35,289	\$16,086
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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 NY 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="#">Northern Columbus Athletic Assoc</a>	OH	\$39,122	Treasurer	\$3,600	<b>\$4,220</b>	2024
<a href="#">Duluth Softball Players</a>	MN	\$36,235	Gambling Man	\$13,126	<b>\$14,353</b>	2024
<a href="#">Kearney Usbc</a>	NE	\$40,188	Association Manager	\$3,622	<b>\$4,200</b>	2025
<a href="#">Santa Fe Ski Team Inc</a>	NM	\$32,485	Chairman/pre	\$2,500	<b>\$3,064</b>	2023
<a href="#">Rise Athletics Foundation</a>	UT	\$31,997	Director	\$2,500	<b>\$2,915</b>	2023
<a href="#">Rhode Island Golf Association</a>	RI	\$31,202	Executive Director	\$142,725	<b>\$151,452</b>	2024
<a href="#">South Central Foundation For</a>	CA	\$44,521	President	\$11,518	<b>\$11,007</b>	2024
<a href="#">Evansville Parks Foundation</a>	IN	\$44,669	Executive Director	\$30,000	<b>\$35,011</b>	2024
<a href="#">National Alliance For Accessible Golf</a>	FL	\$45,854	Executive Director	\$50,000	<b>\$50,641</b>	2025
<a href="#">South Louisville Babe Ruth Inc</a>	KY	\$29,239	President	\$20,000	<b>\$23,779</b>	2024
<a href="#">Iowa Intensity Youth Sports Inc</a>	IA	\$29,219	Executive Director	\$8,815	<b>\$10,681</b>	2024
<a href="#">Interstates Rodeo Association</a>	IA	\$29,066	Sec/treas	\$6,000	<b>\$7,270</b>	2024
<a href="#">Hockey Limited</a>	MN	\$28,997	President	\$32,300	<b>\$35,320</b>	2024
<a href="#">Friends Of The Armory Foundation Corporation</a>	NY	\$28,513	President	\$15,478	<b>\$15,478</b>	2024
<a href="#">Usa Cornhole Inc</a>	SC	\$28,444	Executive Director	\$18,000	<b>\$21,395</b>	2023
<a href="#">Cook Inlet Archers</a>	AK	\$47,265	Advisor	\$720	<b>\$762</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Saris Bike Parks For Kids Foundation Inc</a>	WI	\$28,089	Director	\$20,000	<b>\$23,798</b>	2023
<a href="#">2026 Special Olympics Usa Games</a>	MN	\$27,286	Vp Marketing & Communications	\$142,800	<b>\$160,764</b>	2023
<a href="#">Highpointers Foundation Inc</a>	CO	\$26,988	Social Media & Website Director	\$1,000	<b>\$1,093</b>	2023
<a href="#">Retired Employees Of Santa Barbara</a>	CA	\$48,695	President	\$2,000	<b>\$1,968</b>	2023
<a href="#">Buckeye Club Inc</a>	OH	\$26,084	Manager	\$3,780	<b>\$4,431</b>	2024
<a href="#">East End Social Club Of Lowell Mass Inc</a>	MA	\$50,001	Treasurer	\$1,200	<b>\$1,193</b>	2024
<a href="#">Minnesota Valley Snow Riders-redwood</a>	MN	\$50,748	President	\$100	<b>\$109</b>	2024
<a href="#">Alex Area Usbc</a>	MN	\$50,897	Association Manager	\$354	<b>\$377</b>	2025
<a href="#">Islamorada Charter Boat Association Inc</a>	FL	\$51,183	Treasurer	\$18,254	<b>\$18,977</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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** 32 organizations. Compensation range \$109–\$160,764; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$37,704); for reference, expenses \$53,541 and assets \$1,462,526. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Jim Leahy, reported title "EXECUTIVE DIRECTOR", 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	2 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	66 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	66 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	97 <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 (Jim Leahy) 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 32 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,086 is reasonable (approximately the 66<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.