

# Wt Swim Club Inc

Executive Director / CEO

EIN 201984333

IN · NTEE N67

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Julie Spicer, Executive Director / CEO** (\$10,000) against **every comparable organization** that fit the selection criteria — **99** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 8<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

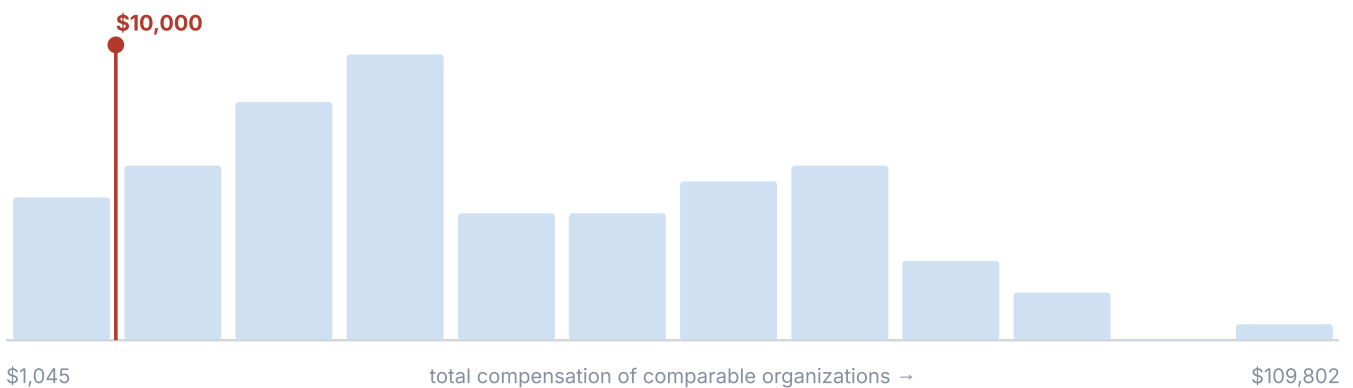
**Benchmarked executive:** Julie Spicer — reported title “BUSINESS MANAGER - FORMER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between \$193,301 and \$432,765 — 0.67x to 1.50x the subject's \$288,510 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

**99** organizations qualified on sector, size, and geography → **99** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,583

\$22,805

\$35,934

\$59,529

\$73,203

**\$10,000**



## ■ 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 IN 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="#">Donner Swim Club Inc</a>	IN	\$289,366	Business Manager	\$17,550	<b>\$17,550</b>	2024
<a href="#">Barracuda Swim Club Of Northeast</a>	TN	\$291,970	Head Coach	\$48,276	<b>\$46,879</b>	2025
<a href="#">Southwest Florida Swim Club Inc</a>	FL	\$292,891	President	\$24,300	<b>\$22,287</b>	2023
<a href="#">Orchard Park Town Wreckers Swim Team Inc</a>	NY	\$282,862	Registrar, Administrator	\$3,000	<b>\$2,505</b>	2025
<a href="#">Nlu Swim Team</a>	MO	\$282,495	Coaching Chair/head Coach	\$54,387	<b>\$54,624</b>	2024
<a href="#">Traverse Area Community Sailing</a>	MI	\$282,178	Vp Special E	\$1,160	<b>\$1,135</b>	2024
<a href="#">Pride Water Polo Academy</a>	CA	\$297,640	Board Member	\$18,140	<b>\$14,854</b>	2024
<a href="#">Lake Forest Swim Club</a>	IL	\$298,702	Executive Director	\$84,368	<b>\$80,976</b>	2023
<a href="#">North Irvine Water Polo Club</a>	CA	\$300,470	President	\$40,500	<b>\$33,163</b>	2024
<a href="#">Greater Gainesville Aquatics Assn</a>	FL	\$300,895	Coo	\$70,644	<b>\$62,931</b>	2024
<a href="#">Team Vortex Swim Club</a>	CO	\$274,328	Head Coach	\$37,400	<b>\$35,011</b>	2023
<a href="#">Palos Verdes Aquatic Club</a>	CA	\$272,795	Chief Executive Officer	\$25,200	<b>\$20,634</b>	2024
<a href="#">Capital Water Polo Inc</a>	VA	\$304,411	Head Coach	\$64,328	<b>\$57,380</b>	2025
<a href="#">Pdr Swimming For Success</a>	PA	\$270,955	President	\$38,000	<b>\$35,934</b>	2024
<a href="#">Coast Aquatics Inc</a>	FL	\$306,881	Coach	\$68,175	<b>\$59,167</b>	2025
<a href="#">Greater Toledo Aquatic Club Inc</a>	OH	\$269,410	Head Coach	\$42,250	<b>\$42,434</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Dayton Boat Club</a>	OH	\$307,866	Head Coach	\$36,000	<b>\$37,224</b>	2023
<a href="#">South Eastern Aquatics Inc</a>	WI	\$310,028	Head Coach,	\$82,240	<b>\$79,345</b>	2025
<a href="#">Supreme Water Polo Club</a>	CA	\$265,733	President	\$130,250	<b>\$109,802</b>	2023
<a href="#">Power For Life Aquatics</a>	TX	\$312,904	Ceo	\$15,000	<b>\$14,228</b>	2024
<a href="#">Castle Rock Cudas Youth Swim Team</a>	CO	\$313,068	Head Coach	\$57,533	<b>\$52,313</b>	2024
<a href="#">Pioneer Valley Riverfront Club Inc</a>	MA	\$263,281	Executive Director	\$66,185	<b>\$58,064</b>	2023
<a href="#">Indiana International School Of</a>	IN	\$315,014	President	\$29,749	<b>\$28,982</b>	2025
<a href="#">Delmar Dolphins Swim Club Inc</a>	NY	\$315,307	Coach/regist	\$53,846	<b>\$46,139</b>	2024
<a href="#">Wauwaukee Wave Swim Team</a>	WI	\$261,023	Head Coach	\$45,755	<b>\$45,313</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	99 organizations. Compensation range \$1,045–\$109,802; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$288,510); for reference, expenses \$324,327 and assets \$45,210.
ROLE MATCH	Julie Spicer, reported title " <i>BUSINESS MANAGER - FORMER</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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	8 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	9 <sup>th</sup>
Reportable pay only (column D), adjusted	11 <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 (Julie Spicer) 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 99 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,000 is reasonable (approximately the 8<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.