

Nebraska Usbc Association

Executive Director / CEO

EIN 204907313
 NE · NTEE N70
 FY ending 2024-07-31
June 9, 2026

This analysis benchmarks the total compensation of **Linda Pawling, Executive Director / CEO** (\$17,000) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 46th percentile of comparable organizations within the typical range

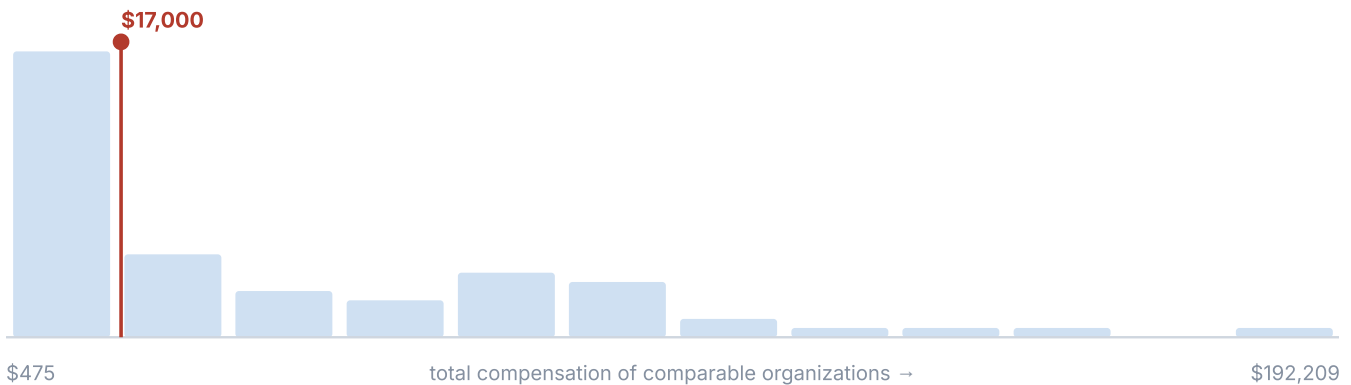
Benchmarked executive: Linda Pawling — reported title “WOMEN'S TOUR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

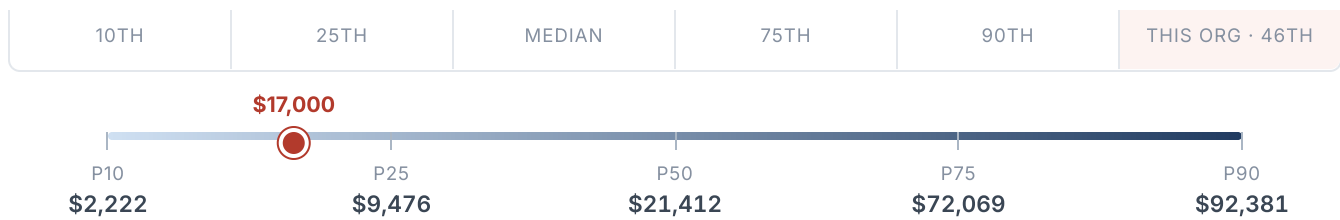
SECTOR	Organizations sharing the subject's NTEE classification (N70).
BUDGET	Total revenue between \$288,227 and \$645,285 — 0.67x to 1.50x the subject's \$430,190 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N70), nationwide + budget 0.67–1.5x revenue.

68 organizations qualified on sector, size, and geography → **68** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,222	\$9,476	\$21,412	\$72,069	\$92,381	\$17,000
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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 NE 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
New York Track & Field Inc	NY	\$429,762	First Vice President	\$1,942	\$1,632	2024
Mat-su Baseball Inc	AK	\$431,016	General Manager	\$117,109	\$104,097	2024
The Greater Los Angeles Softball	CA	\$433,216	Treasurer	\$592	\$475	2024
Georgia State Usbc Ba	GA	\$427,103	Association Manager	\$10,000	\$9,349	2024
Usa Swimming Inc	GA	\$435,384	Former Key Employee	\$27,500	\$25,708	2024
Weva Inc	NY	\$424,820	President	\$18,559	\$15,191	2025
Center For Movement Challenges Inc	GA	\$439,166	Secretary	\$40,000	\$37,394	2024
Michigan Sports Alliance	MI	\$441,332	Executive Director	\$4,835	\$4,777	2023
Skyline Conference Inc	NY	\$417,479	Retired Commissioner	\$89,997	\$77,844	2023
California Usbc Association	CA	\$417,199	Assn Mgr	\$15,833	\$12,711	2024
Team Ashburn Synchronized Skating Inc	VA	\$414,449	President	\$9,000	\$8,079	2024
Indiana State Usbc Association Inc	MI	\$446,266	President	\$1,899	\$1,775	2025
United States Bowling Congress Inc	CO	\$413,367	Association Manager	\$34,519	\$29,981	2025
Bellevue Junior Sports Association	NE	\$410,365	Center Director	\$73,851	\$71,947	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bowhunting Preservation Alliance	MN	\$403,483	President/ce	\$16,800	\$15,434	2024
Kansas State Usbc Inc	KS	\$401,583	Director	\$7,583	\$7,421	2025
Whitefish Adult Ice Hockey Association	MT	\$400,607	Director	\$2,440	\$2,382	2025
Greater La Usbc	CA	\$400,113	Assoc. Manager	\$33,990	\$27,289	2024
Lee County Sports Organization	FL	\$396,592	Executive Director	\$183,441	\$160,223	2024
Eastern Massachusetts Hockey Inc	MA	\$388,653	General Manager	\$15,550	\$13,375	2023
Grass Hoppers Sports Inc	WI	\$474,250	President	\$20,000	\$19,994	2023
Booger Fund	WA	\$479,741	Executive Director	\$100,000	\$85,700	2023
Altitude Youth Ultimate	CO	\$380,637	Treasurer	\$27,000	\$24,782	2023
United States Bowling Congress Inc	MO	\$482,219	President	\$1,647	\$1,622	2024
Multnomah Athletic Foundation	OR	\$377,604	Executive Director	\$105,354	\$90,965	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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 68 organizations. Compensation range \$475–\$192,209; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$430,190); for reference, expenses \$424,063 and assets \$276,578.

ROLE MATCH	Linda Pawling, reported title " <i>WOMEN'S TOUR</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	7 peers 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	46 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	37 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 (Linda Pawling) 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 68 similarly situated organizations (Same NTEE sector (N70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,000 is reasonable (approximately the 46th 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.