

Long Island Youth Sports Inc

Executive Director / CEO

EIN 205453390

NY · NTEE N60

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Glassman, Executive Director / CEO** (\$77,000) against **every comparable organization** that fit the selection criteria — **185** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

Benchmarked executive: Robert Glassman — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N60).

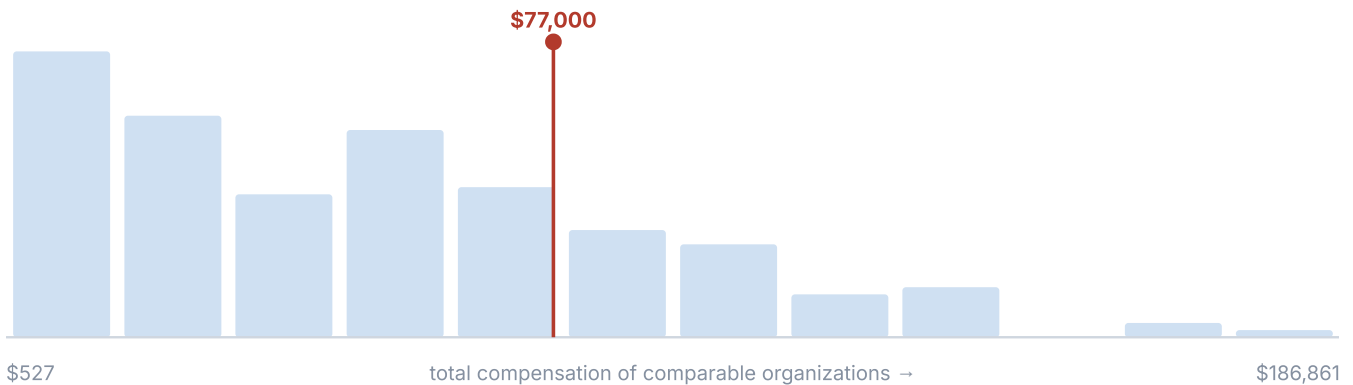
BUDGET Total revenue between \$279,004 and \$624,636 — 0.67x to 1.50x the subject's \$416,424 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

185 organizations qualified on sector, size, and geography

→ **185** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,845	\$18,271	\$47,760	\$75,757	\$103,439	\$77,000
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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 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
Southern Sand Volleyball Academy	NC	\$415,973	Chair	\$71,541	\$81,805	2024
Childrens Athletic Development	NJ	\$415,005	President	\$13,000	\$12,845	2024
South Bay Nfinity Volleyball Club	CA	\$418,514	Director Hea	\$48,000	\$44,686	2025
Pend Oreille Pedalers	ID	\$419,225	Executive Di	\$24,615	\$28,978	2024
Gorilla Wrestling Club Inc	ND	\$420,116	President	\$25,000	\$30,361	2024
C-hers Lacrosse Club Inc	MD	\$412,286	President	\$67,508	\$71,908	2023
All Star Empire Volleyball Club Inc	NY	\$412,232	Executive Di	\$24,000	\$24,000	2024
Bulldogs Inline Hockey Club	CA	\$411,736	President	\$14,800	\$14,143	2024
Wspa Inc	WI	\$422,204	President	\$4,600	\$5,179	2025
Amateur Athletic Union Of The United States Inc	CA	\$422,422	Chairman & Director Of Coaching	\$51,342	\$49,062	2024
Psva Volleyball Academy Inc	FL	\$408,883	President	\$50,430	\$52,428	2024
Fort Smith Juniors Volleyball Club	AR	\$425,202	Tournament Coordinator	\$5,825	\$7,059	2025
City Lax Inc	NY	\$427,181	President	\$100,000	\$100,000	2024
Youth Life Skills Foundation Inc	NY	\$404,776	Executive Director	\$84,572	\$84,572	2024
Georgia Bikes Inc	GA	\$403,472	Executive Di	\$95,000	\$105,708	2024
Winterland Ice Hockey Inc	MO	\$429,496	President	\$45,000	\$52,745	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Emerald Coast Volleyball Club	FL	\$429,869	President	\$81,250	\$84,469	2024
Live Red Foundation	VA	\$431,244	Executive Director	\$58,846	\$62,878	2024
Norge Ski Club	IL	\$431,543	President	\$76,000	\$82,686	2024
Norcalathletics	CA	\$432,060	President	\$8,741	\$8,353	2024
Jet Volleyball Club	TX	\$433,950	Executive Director	\$19,896	\$22,025	2024
Top Flight Elite	CA	\$435,214	Ceo	\$33,000	\$31,535	2024
Revival Sport Inc	TX	\$396,660	President	\$53,000	\$58,671	2024
Fairmont Youth Hockey Association	MN	\$437,103	Treasurer	\$1,500	\$1,598	2025
Wyoming Amateur Hockey Association	WY	\$437,389	Treasurer	\$6,500	\$7,703	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.

Sample, role match & sensitivity

PEER COUNT 185 organizations. Compensation range \$527–\$186,861; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$416,424); for reference, expenses \$427,245 and assets \$167,889.

ROLE MATCH Robert Glassman, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	76 th
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	76 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 (Robert Glassman) 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 185 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,000 is reasonable (approximately the 76th 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.