

Steel City Rowing Corporation

Executive Director / CEO

EIN 232887762

PA · NTEE N71

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Langzettel, Executive Director / CEO** (\$50,750) against **every comparable organization** that fit the selection criteria — **1360** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

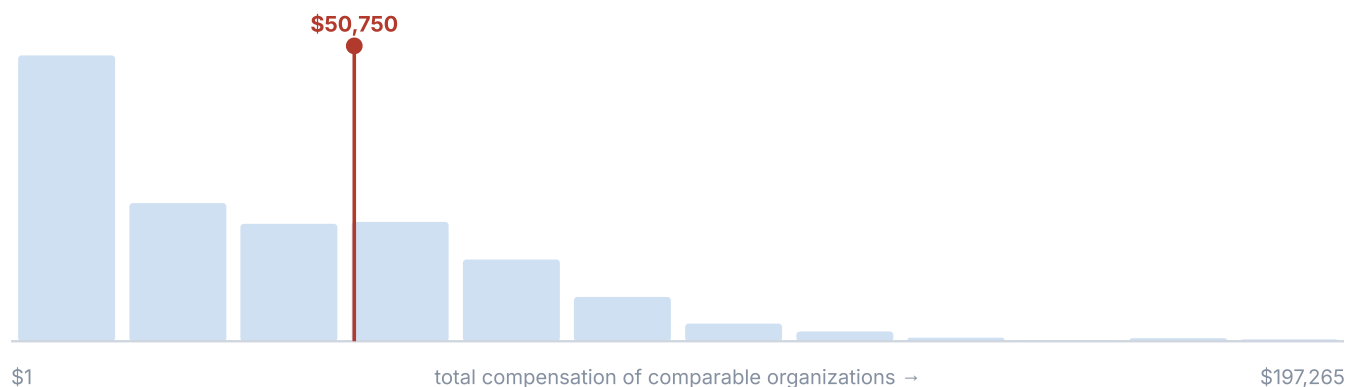
Benchmarked executive: Jennifer Langzettel — reported title “HEAD COACH, EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

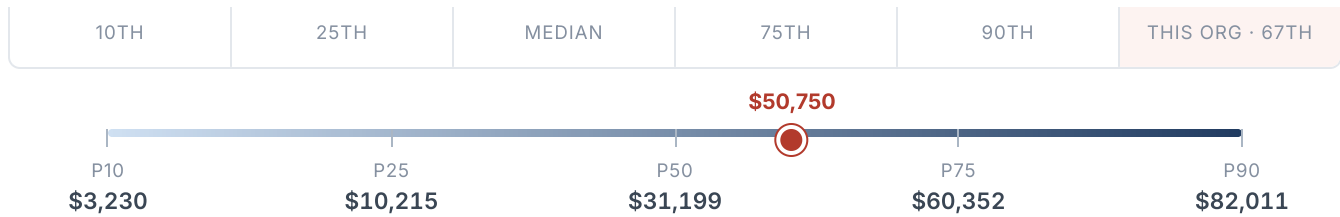
SECTOR	Organizations sharing the subject's NTEE classification (N71).
BUDGET	Total revenue between \$206,043 and \$461,290 — 0.67x to 1.50x the subject's \$307,527 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

1,360 organizations qualified on sector, size, and geography → **1,360** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,230	\$10,215	\$31,199	\$60,352	\$82,011	\$50,750
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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 PA 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
Pine Hill Community Center Ltd	NY	\$307,367	Executive Director	\$48,802	\$45,527	2023
Soul Purpose Of New York Inc	NY	\$307,312	Treasurer/director	\$5,000	\$4,665	2023
Salt Lake Climbers Alliance Inc	UT	\$307,239	Executive Di	\$85,200	\$87,442	2024
West Chester Hoops	PA	\$307,833	President	\$65,800	\$65,800	2024
Dayton Boat Club	OH	\$307,866	Head Coach	\$36,000	\$39,364	2023
Upper Saucon Social Quarters	PA	\$307,910	Bar Manager	\$22,985	\$23,664	2023
Figure Skating Club Of Park City	UT	\$307,061	Treasurer	\$3,600	\$3,599	2025
Lancer Youth Hockey Association Inc	MN	\$308,016	Past Gaming Manager	\$4,500	\$4,591	2023
Coast Aquatics Inc	FL	\$306,881	Coach	\$68,175	\$62,568	2025
Lake Region Baseball Boosters	ND	\$306,855	Treasury	\$19,700	\$22,319	2023
San Francisco Bay Area Sports Organizing Committee	CA	\$308,510	Ceo And President	\$42,000	\$36,368	2024
American Amputee Soccer Association	NY	\$306,415	Board Member/director Of Development	\$1,905	\$1,726	2024
Velo Kids Inc	MI	\$306,388	Executive Di	\$35,000	\$36,226	2024
A-team Mtb Inc	AL	\$308,823	Team Director	\$34,420	\$38,390	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Central Oak Heights Association	PA	\$306,112	Former Treasurer	\$1,400	\$1,441	2023
Capital East Soccer Club	WI	\$308,982	Director Of Coaching	\$3,000	\$3,061	2025
Feliciana Retreat And Conference Center Inc	LA	\$305,864	Executive Director	\$73,679	\$81,356	2024
Santa Barbara Water Polo Club Inc	CA	\$309,215	Executive Director	\$54,240	\$50,335	2022
Camp Opportunity Incorporated	MD	\$305,621	Executive Director	\$110,000	\$103,125	2024
World Trails Network - Hub For The Americas	NH	\$305,579	Chair	\$5,000	\$4,767	2023
A Carousel For Missoula	MT	\$305,508	Executive Di	\$56,632	\$63,024	2023
Maryland Interscholastic Athletic Association Inc	MD	\$305,409	Executive Director	\$53,565	\$48,923	2025
Kasson Mantorville Youth Basketball	MN	\$309,650	Gambling Man	\$10,200	\$10,107	2024
Amore Youth Sports Inc	AZ	\$309,781	President	\$60,000	\$57,864	2024
Top Shelf Elite Combat Series	TX	\$305,244	President	\$9,026	\$9,054	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 **1360** organizations. Compensation range \$1–\$197,265; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$307,527); for reference, expenses \$355,427 and assets \$2,493,992.
ROLE MATCH	Jennifer Langzettel, reported title " <i>HEAD COACH, EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	67 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	65 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 (Jennifer Langzettel) 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 1360 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,750 is reasonable (approximately the 67th 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.