



■ 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
Amvets Post #293 Home Association	PA	\$141,806	Manager	\$51,494	\$48,727	2025
Lower Pottsgrove Sportsmans Association	PA	\$137,253	Associate Treas	\$2,750	\$2,671	2024
Workingmens Mutual Beneficial Union	PA	\$146,090	Secretary	\$4,006	\$4,006	2023
Fraternal Order Of Police Berks Lodge 71	PA	\$148,053	President	\$12,850	\$12,850	2023
American Ukrainian Citizens Club	PA	\$131,048	President	\$4,836	\$4,697	2024
Pulaski Club	PA	\$126,986	Finance Sec.	\$30,719	\$30,719	2023
Marion Township Rod And Gun Club	PA	\$126,230	Financial Secretary	\$5,100	\$4,954	2024
Lithuanian Citizens Social And	PA	\$154,903	Financial Se	\$3,597	\$3,494	2024
Yorkana Game And Gun Club	PA	\$125,956	President	\$639	\$639	2023
Elzie E Lynch Home Association	PA	\$160,888	Secretary	\$18,900	\$18,900	2023
Nelson Armes Post 601 Home Association	PA	\$117,030	Manager	\$9,480	\$9,480	2023
Club 104	PA	\$166,428	Club Manager	\$46,627	\$48,539	2022
Star Athletic Club	PA	\$112,323	Manager	\$29,415	\$28,571	2024
Hunters Valley Sportsman Association	PA	\$175,076	Treasurer	\$12,200	\$11,850	2024
Slovak National Club	PA	\$177,180	President	\$2,000	\$1,943	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Blairsville Pa Vfw 5821 Club	PA	\$194,566	Quartermaster Treasurer	\$7,800	\$7,800	2023
Veterans Of Foreign Wars Mckeown-	PA	\$196,021	President	\$15,900	\$15,444	2024
Lower Burrell Legion Post #868 - Home Assoc	PA	\$203,033	Treasurer	\$6,481	\$6,481	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2023 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	18 organizations. Compensation range \$639–\$48,727; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$140,503); for reference, expenses \$163,048 and assets \$489,650.
ROLE MATCH	Sharon Fahr, reported title " <i>CLUB MANAGER</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.
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	78th
Total compensation (D + F), as reported (no adjustments)	78th

Reportable pay only (column D), adjusted

78th

All sources (D + E + F), adjusted

78th

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 (Sharon Fahr) 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 18 similarly situated organizations (Same NTEE sector (N50) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,104 is reasonable (approximately the 78th 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.