

Slavish Citizens Club Lilly Pa

Executive Director / CEO

EIN 250800595

PA · NTEE N50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sandra L Miorelli, Executive Director / CEO** (\$803) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Sandra L Miorelli — 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 (N50).

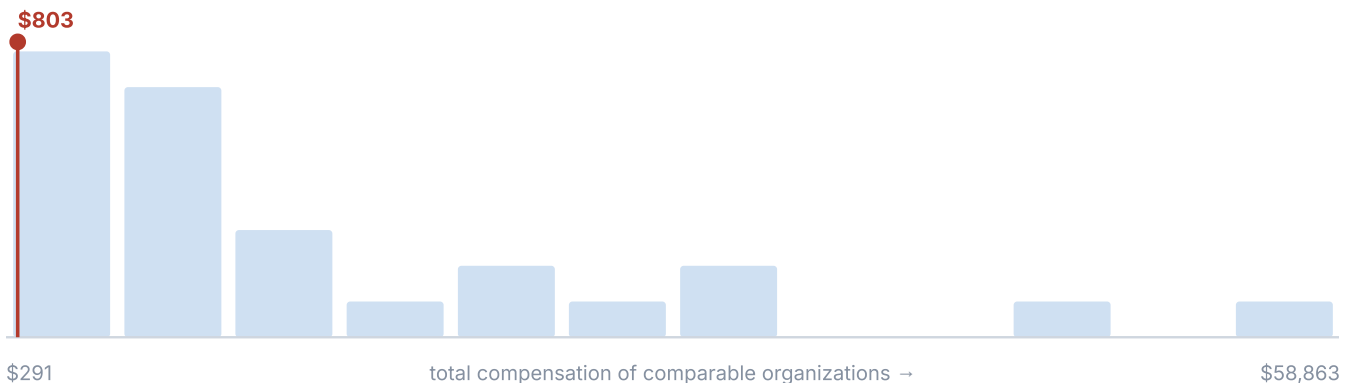
BUDGET Total revenue between \$166,252 and \$372,207 — 0.67x to 1.50x the subject's \$248,138 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N50) + PA + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography

→ **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,131

\$3,889

\$9,142

\$19,461

\$32,504

\$803



■ 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
Polish Sharpshooters Club	PA	\$262,478	President	\$1,975	\$1,918	2024
Italian Society Of Butler	PA	\$225,821	Bar Steward	\$33,807	\$33,807	2023
St Boniface Ushers Club	PA	\$270,770	Manager	\$28,363	\$28,363	2023
Benscreek Social & Citizens Club	PA	\$223,306	President	\$300	\$291	2024
West End Fire Company No 3 Social	PA	\$274,606	President	\$2,388	\$2,319	2024
Liberty Hose Co No 2	PA	\$220,452	General Employee	\$31,200	\$31,200	2023
Liberty Fire Company Marching Club Inc	PA	\$212,855	Director	\$2,392	\$2,323	2024
Patton Sportsmens Association	PA	\$210,819	Treasurer	\$20,800	\$20,800	2023
Lower Burrell Legion Post #868 - Home Assoc	PA	\$203,033	Treasurer	\$6,481	\$6,481	2023
Harmonie Singing Society	PA	\$296,714	Treasurer	\$8,710	\$8,460	2024
Veterans Of Foreign Wars Mckeown-	PA	\$196,021	President	\$15,900	\$15,444	2024
Blairsville Pa Vfw 5821 Club	PA	\$194,566	Quartermaster Treasurer	\$7,800	\$7,800	2023
Upper Saucon Social Quarters	PA	\$307,910	Bar Manager	\$22,985	\$22,985	2023
Newberry Independent Club	PA	\$311,297	President	\$10,800	\$10,800	2023
Slovak National Club	PA	\$177,180	President	\$2,000	\$1,943	2024
Hunters Valley Sportsman Association	PA	\$175,076	Treasurer	\$12,200	\$11,850	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Goodwill Beneficial Association	PA	\$321,975	Financial Secretary/direct	\$2,951	\$2,951	2023
Club 104	PA	\$166,428	Club Manager	\$46,627	\$48,539	2022
Home Association Ephraim Slaug	PA	\$332,199	President	\$10,484	\$10,484	2023
German American Federation	PA	\$348,517	President	\$10,116	\$9,826	2024
The American Italian Bocce Club Of Royersford Pa	PA	\$352,147	Treasurer	\$58,863	\$58,863	2023
Mt Pleasant Fire Co Social Quarters	PA	\$356,673	President	\$5,200	\$5,051	2024
Clarion County Rod & Gun Club	PA	\$358,511	Treasurer/se	\$8,631	\$8,631	2023
Mertztown Rod And Gun Club	PA	\$360,677	Steward	\$8,717	\$8,467	2024
West End Fire Company No 3	PA	\$360,857	Trustee	\$3,604	\$3,501	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 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 26 organizations. Compensation range \$291–\$58,863; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$248,138); for reference, expenses \$174,248 and assets \$133,204.

ROLE MATCH Sandra L Miorelli, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	4 th
All sources (D + E + F), adjusted	4 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 (Sandra L Miorelli) 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 26 similarly situated organizations (Same NTEE sector (N50) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$803 is reasonable (approximately the 4th 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.