

Josh Gibson Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Sean L Gibson, Executive Director / CEO** (\$42,000) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **61st** percentile of comparable organizations

within the typical range

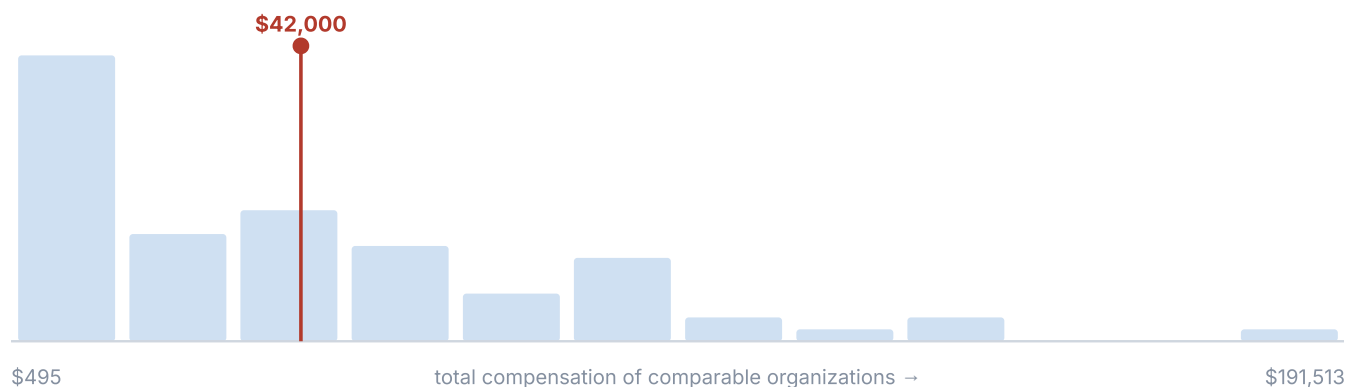
Benchmarked executive: Sean L Gibson — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N63).
BUDGET	Total revenue between \$313,496 and \$701,857 — 0.67x to 1.50x the subject's \$467,905 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

69 organizations qualified on sector, size, and geography → **69** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,927	\$10,811	\$32,782	\$61,756	\$93,649	\$42,000
---------	----------	----------	----------	----------	----------



■ 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
Danville Little League	CA	\$465,002	Secretary	\$16,000	\$13,854	2024
Fargo Metro Baseball Association	ND	\$474,273	Vice President/gm	\$28,935	\$32,782	2023
El Paso Border Youth Athletic Assoc	TX	\$477,320	Executive Director	\$58,462	\$58,642	2024
Rise 2 Greatness Foundation	IA	\$453,340	President	\$120,000	\$131,757	2024
Alabama Baseball Coaches Association In	AL	\$482,598	President	\$111,734	\$117,925	2025
Phipps Park Baseball Inc	FL	\$447,463	President	\$87,000	\$81,957	2024
Miracle League Of Arizona	AZ	\$490,888	Director	\$86,806	\$83,715	2024
Bismarck Youth Baseball League	ND	\$498,764	Executive Director	\$25,178	\$27,707	2024
Conroe Area Youth Baseball Inc	TX	\$435,205	Secretary	\$25,304	\$25,382	2024
Broken Arrow Boys Baseball Program	OK	\$435,139	President	\$9,050	\$9,993	2024
Little League Baseball Inc	MO	\$501,804	Vice President	\$30,650	\$32,553	2024
Alexandria Youth Baseball	MN	\$421,579	Board Member	\$10,325	\$10,231	2024
Northern Kentucky Baseball Association	KY	\$421,374	Operations Manager	\$35,000	\$37,707	2024
Minnesota Asa	MN	\$420,429	Commissioner	\$78,000	\$77,287	2024
Galaxy Of Stars Events	VA	\$420,140	President	\$15,000	\$14,952	2023
Wellesley Youth Baseball & Softball Inc	MA	\$417,137	Director, League Admin	\$45,096	\$40,636	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arizona Baseball Club	AZ	\$522,829	Director	\$39,800	\$39,517	2023
Watson Softball	CA	\$531,642	Head Coach	\$60,967	\$52,791	2024
Billings Softball Association	MT	\$532,672	President	\$32,213	\$34,820	2024
Scots Baseball Club	TX	\$401,146	Treasurer	\$6,000	\$6,019	2024
Swarm Baseball Foundation	AZ	\$538,437	Director	\$34,900	\$33,657	2024
Dayton Classics Baseball Club Inc	OH	\$542,869	Employee	\$36,000	\$39,364	2023
Positive Sports Training Inc	IA	\$392,354	Chief Umpire	\$12,000	\$13,176	2024
The Amateur Softball Association Of Pennsylvania Inc	PA	\$544,597	Executive Director	\$45,722	\$47,073	2023
Anchorage Bucs Baseball Club Inc	AK	\$388,837	General Mana	\$86,724	\$81,000	2025

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 69 organizations. Compensation range \$495–\$191,513; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$467,905); for reference, expenses \$118,375 and assets \$833,712. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Sean L Gibson, reported title *"EXECUTIVE DI"*, 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	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	61 st
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	58 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 (Sean L Gibson) 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 69 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,000 is reasonable (approximately the 61st 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.