

# Iowa Brewers Guild

Executive Director / CEO

EIN 260643798

IA · NTEE S41

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Noreen Otto, Executive Director / CEO** (\$106,262) against **every comparable organization** that fit the selection criteria — **536** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 81<sup>st</sup> percentile of comparable organizations**

within the typical range

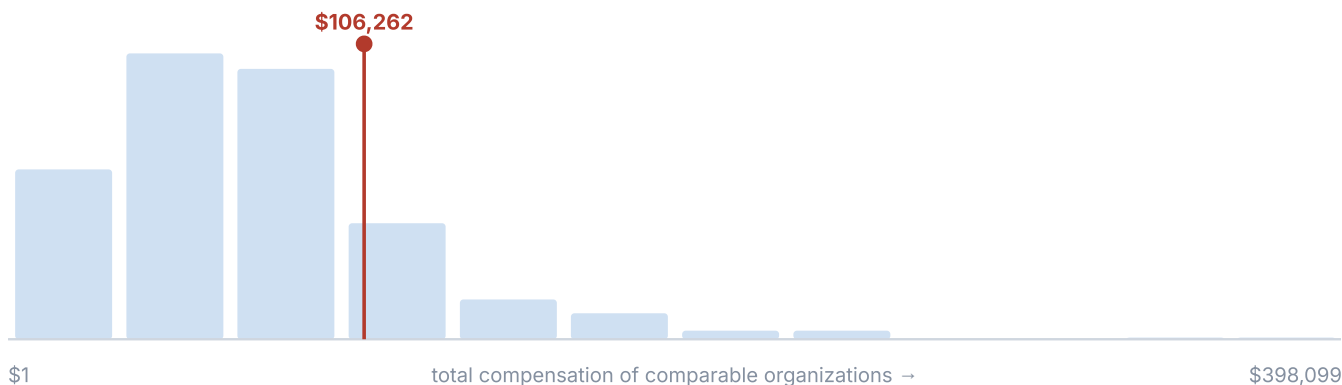
**Benchmarked executive:** Noreen Otto — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41).
BUDGET	Total revenue between \$191,875 and \$429,573 — 0.67x to 1.50x the subject's \$286,382 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

**536** organizations qualified on sector, size, and geography → **536** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,763	\$42,031	\$67,496	\$94,714	\$130,382	<b>\$106,262</b>
----------	----------	----------	----------	-----------	------------------



## ■ 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 IA 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
<a href="#">Medicinelouisiana Inc</a>	LA	\$285,959	Executive Director	\$253,855	<b>\$262,047</b>	2024
<a href="#">Ports Association Of Louisiana</a>	LA	\$285,916	Executive Director	\$93,579	<b>\$99,452</b>	2023
<a href="#">Central Wisconsin Board Of Realtors Inc</a>	WI	\$285,838	Ceo	\$116,912	<b>\$114,462</b>	2024
<a href="#">Cen-tex Hispanic Chamber Of Comm</a>	TX	\$285,750	Presedent/ceo	\$75,315	<b>\$70,627</b>	2024
<a href="#">Motion Palpation Institute Inc</a>	OH	\$287,259	President	\$15,000	<b>\$14,894</b>	2024
<a href="#">National Archery Buyers Association</a>	MN	\$287,339	Executive Director	\$86,210	<b>\$82,217</b>	2023
<a href="#">Tampa Bay Trial Lawyers Association</a>	FL	\$287,622	Executive Di	\$56,000	<b>\$50,775</b>	2023
<a href="#">Evansville Regional Business Committee</a>	IN	\$285,032	President	\$116,700	<b>\$118,778</b>	2023
<a href="#">Invest Texas Council</a>	TX	\$285,000	Director	\$10,000	<b>\$9,655</b>	2023
<a href="#">Small Business In Transportation</a>	FL	\$287,830	President	\$75,000	<b>\$68,001</b>	2023
<a href="#">Arizona Craft Brewers Guild Inc</a>	AZ	\$288,025	Executive Director	\$55,000	<b>\$51,052</b>	2023
<a href="#">Beckley Board Of Realtors Inc</a>	WV	\$288,077	Executive Of	\$25,217	<b>\$25,596</b>	2024
<a href="#">Accessibility Professionals Association</a>	TX	\$288,892	Executive Director	\$75,108	<b>\$72,513</b>	2023
<a href="#">O'brien County Economic Development</a>	IA	\$283,583	Exec Directo	\$94,272	<b>\$94,272</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Associated Minority Contractors Of</a>	AZ	\$283,342	President	\$126,300	<b>\$113,870</b>	2024
<a href="#">Boone Area Chamber Of Commerce</a>	IA	\$289,462	Executive Dir.	\$70,409	<b>\$72,272</b>	2024
<a href="#">Savannah Area Chamber Of Commerce</a>	GA	\$283,246	President	\$37,720	<b>\$35,555</b>	2024
<a href="#">Wellington Chamber Of Commerce Inc</a>	FL	\$289,708	Executive Director	\$108,276	<b>\$95,356</b>	2024
<a href="#">Slag Cement Association</a>	MI	\$289,770	Director Of Finance	\$455	<b>\$440</b>	2024
<a href="#">Medef International Washington - Dc Offi</a>	DC	\$282,567	Ceo	\$153,708	<b>\$126,448</b>	2024
<a href="#">Wosa Export Marketing Ltd</a>	NY	\$282,317	Manager	\$136,390	<b>\$115,538</b>	2024
<a href="#">Boaz Chamber Of Commerce</a>	AL	\$290,474	Executive Di	\$53,942	<b>\$54,631</b>	2024
<a href="#">Ypo Patriot Gold Chapter Of The Young Presidents Organization Inc</a>	MA	\$282,000	Chapter Administrator	\$50,000	<b>\$41,035</b>	2025
<a href="#">Downtown Vacaville Business</a>	CA	\$290,813	Executive Dir.	\$81,415	<b>\$67,852</b>	2023
<a href="#">Out Georgia Business Alliance</a>	GA	\$291,420	Executive Director	\$79,911	<b>\$77,549</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA cost of living and 2025 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 IA 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	536 organizations. Compensation range \$1–\$398,099; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$286,382); for reference, expenses \$313,232 and assets \$119,322.
ROLE MATCH	Noreen Otto, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	24 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	81 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	75 <sup>th</sup>
All sources (D + E + F), adjusted	78 <sup>th</sup>

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 (Noreen Otto) 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 536 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$106,262 is reasonable (approximately the 81<sup>st</sup> 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.