

# Bike Delaware

Executive Director / CEO

EIN 262577998

DE · NTEE W01

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **James Wilson, Executive Director / CEO** (\$48,000) against **every comparable organization** that fit the selection criteria — **114** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** James Wilson — 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 (W01).
BUDGET	Total revenue between \$80,192 and \$179,536 — 0.67x to 1.50x the subject's \$119,691 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

**114** organizations qualified on sector, size, and geography → **114** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,424	\$8,096	\$21,403	\$44,578	\$78,386	\$48,000
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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 DE 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="#">American Forum</a>	DC	\$119,537	Executive Director	\$83,038	<b>\$74,419</b>	2024
<a href="#">American Legion Post 87</a>	NC	\$120,375	Finance Officer	\$2,200	<b>\$2,390</b>	2023
<a href="#">State Review Of Oil And Natural Gas</a>	CO	\$120,382	Executive Di	\$81,000	<b>\$79,322</b>	2024
<a href="#">The American Legion Northridge Post 746 Memorial Building Inc</a>	OH	\$120,835	Bartender	\$4,313	<b>\$4,545</b>	2025
<a href="#">Veteran Business Project Inc</a>	IL	\$118,064	Ceo	\$72,500	<b>\$72,793</b>	2024
<a href="#">Codecycle-org</a>	CA	\$121,766	Executive Di	\$29,428	<b>\$25,952</b>	2024
<a href="#">Hershey Memorial Post 3502 Canteen</a>	PA	\$117,525	Canteen Mana	\$40,905	<b>\$42,890</b>	2023
<a href="#">Heart Mind Foundation</a>	NC	\$114,709	President	\$429	<b>\$453</b>	2024
<a href="#">Gen Richard G Stillwell Korean War</a>	VA	\$114,696	President	\$100,000	<b>\$98,610</b>	2024
<a href="#">Hand In Hand Partnership</a>	AL	\$125,038	Secretary And Treasurer	\$67,084	<b>\$76,202</b>	2023
<a href="#">Loving Our Cities Inc</a>	NJ	\$125,043	President	\$60,000	<b>\$54,711</b>	2024
<a href="#">American Legion Post 234</a>	IN	\$125,706	Commander	\$9,809	<b>\$10,877</b>	2023
<a href="#">American Legion Whitestown Post 1113</a>	NY	\$127,346	Service Officer	\$58,425	<b>\$53,918</b>	2024
<a href="#">Water Resources Association Of The</a>	PA	\$111,947	Executive Dir.	\$86,869	<b>\$91,086</b>	2023
<a href="#">Louisiana National Guard Enlisted Association</a>	LA	\$127,680	Executive Director	\$7,400	<b>\$8,568</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Myna Mahila Usa Inc</a>	MD	\$127,851	Operations Officer	\$9,600	<b>\$9,166</b>	2024
<a href="#">American Legion Post 12</a>	VT	\$109,920	Finance Offi	\$15,000	<b>\$15,419</b>	2024
<a href="#">Servicemen's Club Inc</a>	MN	\$108,950	Club Manager	\$40,062	<b>\$41,622</b>	2023
<a href="#">Delaware Family Policy Council Inc</a>	DE	\$108,525	President & Executive Director	\$35,041	<b>\$35,041</b>	2024
<a href="#">Lebaron Post Home Association</a>	PA	\$107,789	Director	\$4,700	<b>\$4,928</b>	2023
<a href="#">Cecil Field Powmia Memorial Inc</a>	FL	\$107,335	Director	\$10,408	<b>\$9,986</b>	2024
<a href="#">Ellicottville Memorial Post 65</a>	NY	\$107,216	Commander	\$11,349	<b>\$10,783</b>	2023
<a href="#">Sky Lakes Water Supply Corporation</a>	TX	\$133,526	Treasurer	\$6,000	<b>\$6,130</b>	2024
<a href="#">Vermont Asylum Assistance Project Inc</a>	VT	\$134,767	President	\$10,000	<b>\$10,280</b>	2024
<a href="#">Warriors Rock</a>	PA	\$135,753	Secretary	\$40,800	<b>\$41,553</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE 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 DE 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	114 organizations. Compensation range \$52–\$298,827; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$119,691); for reference, expenses \$96,815 and assets \$258,938.
ROLE MATCH	James Wilson, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 5 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	77 <sup>th</sup>
Reportable pay only (column D), adjusted	80 <sup>th</sup>
All sources (D + E + F), adjusted	66 <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 (James Wilson) 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 10, 2026, comparing compensation against 114 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,000 is reasonable (approximately the 77<sup>th</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 10, 2026.