

# Buffalo Sports Wellness Association Inc

Executive Director / CEO

EIN 262891465  
 NY · NTEE B99  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Charles Kirsch, Executive Director / CEO** (\$26,000) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

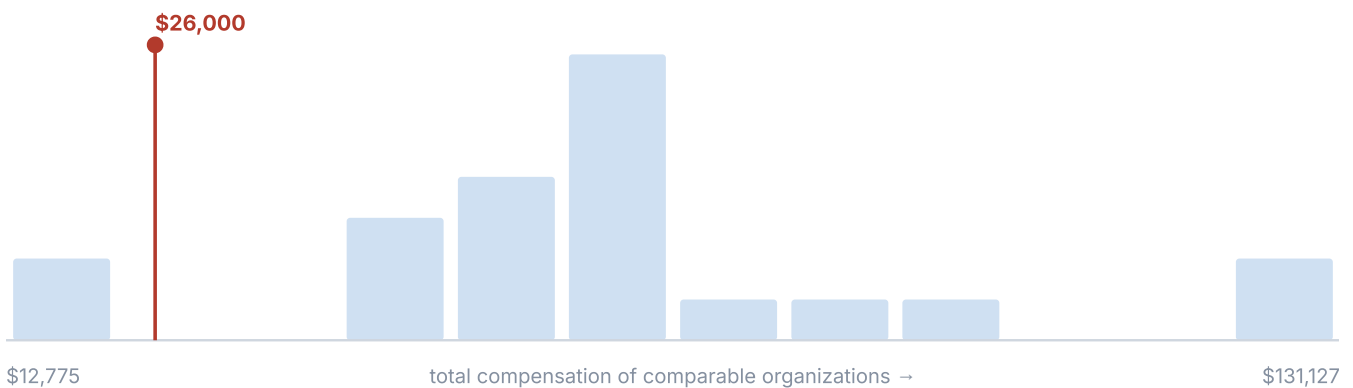
**Benchmarked executive:** Charles Kirsch — reported title “Manager”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$166,947 and \$373,764 — 0.67x to 1.50x the subject's \$249,176 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99) + NY + budget 0.67–1.5x revenue.

**21** organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$44,851	\$56,635	\$65,000	\$70,972	\$99,946	\$26,000
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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 NY 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="#">Topaz Arts Inc</a>	NY	\$259,923	President	\$56,995	<b>\$56,995</b>	2023
<a href="#">New York Theological Education Center Inc</a>	NY	\$237,887	President	\$65,081	<b>\$63,214</b>	2024
<a href="#">Steuben Senior Services Fund</a>	NY	\$260,629	Executive Director	\$58,308	<b>\$56,635</b>	2024
<a href="#">New York State Science Olympiad Inc</a>	NY	\$233,412	Treasurer	\$13,500	<b>\$12,775</b>	2025
<a href="#">Governors Committee On Scholastic</a>	NY	\$265,257	Executive Director	\$135,000	<b>\$131,127</b>	2024
<a href="#">Leadership Rochester Inc</a>	NY	\$266,693	Executive Director (Thru 2/2024)	\$68,135	<b>\$66,180</b>	2024
<a href="#">Wikitongues Inc</a>	NY	\$230,663	Executive Director	\$59,796	<b>\$59,796</b>	2023
<a href="#">African Voices Communications Inc</a>	NY	\$270,782	Executive Director	\$65,000	<b>\$65,000</b>	2023
<a href="#">By Kids Inc</a>	NY	\$224,087	Board Member And Executive Director	\$86,400	<b>\$83,921</b>	2024
<a href="#">Hudson River Park Mothers Group Org</a>	NY	\$278,260	Director	\$130,000	<b>\$123,016</b>	2025
<a href="#">Literacy New York-fulton Montgomery And Schoharie Counties Inc</a>	NY	\$218,644	Executive Director	\$50,000	<b>\$47,314</b>	2025
<a href="#">Peace Action Fund Of New York</a>	NY	\$218,425	Executive Director	\$79,486	<b>\$77,206</b>	2024
<a href="#">Foundation For Italian Art And Culture-</a>	NY	\$290,593	Executive Director	\$70,000	<b>\$67,992</b>	2024
<a href="#">Ulster Literacy Association Inc</a>	NY	\$293,107	Executive Director	\$67,500	<b>\$65,563</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">High Way Education Inc</a>	NY	\$202,698	Executive Director	\$46,176	<b>\$44,851</b>	2024
<a href="#">Children Of Promise Stable Inc</a>	NY	\$196,459	Program Director	\$62,149	<b>\$60,366</b>	2024
<a href="#">Cardio-facio-cutaneous International</a>	NY	\$184,530	Former Executive Director	\$67,516	<b>\$67,516</b>	2023
<a href="#">Monroe County Bar Center For Education</a>	NY	\$181,226	Executive Director - Thru Dec 2024	\$17,320	<b>\$16,389</b>	2025
<a href="#">The Black Institute Inc</a>	NY	\$337,742	President	\$50,292	<b>\$48,849</b>	2024
<a href="#">The Bella Abzug Leadership Institute Inc</a>	NY	\$343,203	Founder And Ceo	\$102,898	<b>\$99,946</b>	2024
<a href="#">Literacy Connections Hudson</a>	NY	\$363,025	Executive Di	\$75,002	<b>\$70,972</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	21 organizations. Compensation range \$12,775–\$131,127; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$249,176); for reference, expenses \$231,312 and assets \$122,207.
ROLE MATCH	Charles Kirsch, reported title " <i>Manager</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer 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	10 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	10 <sup>th</sup>
All sources (D + E + F), adjusted	5 <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 (Charles Kirsch) 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 21 similarly situated organizations (Same NTEE sector (B99) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,000 is reasonable (approximately the 10<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 9, 2026.