

Massachusetts Tier II Midget Development

Executive Director / CEO

EIN 263833417

MA · NTEE N63

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael P Bonish, Executive Director / CEO** (\$61,518) against **every comparable organization** that fit the selection criteria — **77** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

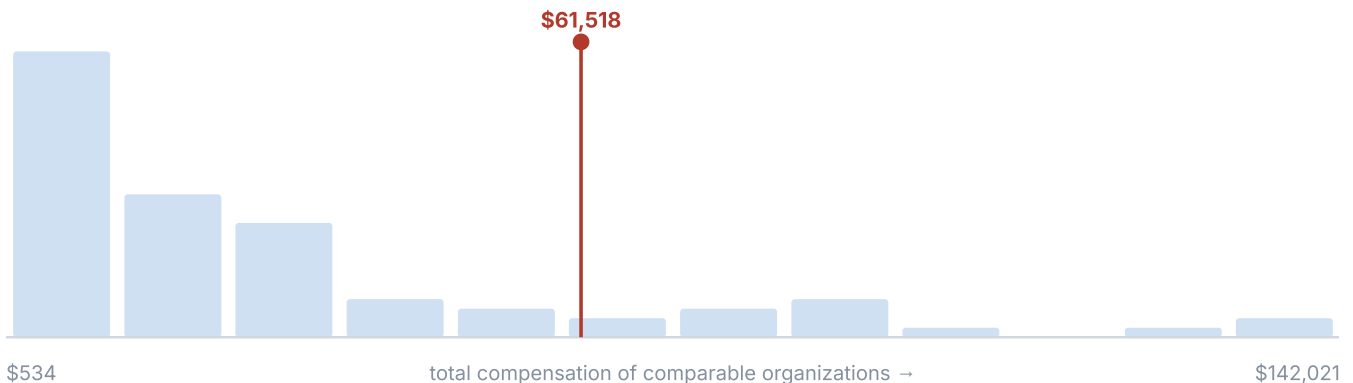
Benchmarked executive: Michael P Bonish — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N63).
BUDGET	Total revenue between \$233,669 and \$523,141 — 0.67x to 1.50x the subject's \$348,761 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

77 organizations qualified on sector, size, and geography → **77** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,992	\$7,948	\$16,117	\$40,645	\$81,838	\$61,518
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 83RD
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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 MA 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
Hooks Baseball Nw	WA	\$348,892	Executive Director	\$34,481	\$34,354	2023
Sodervilleblaine Athletic Association	MN	\$347,670	Member At Large	\$500	\$534	2024
North Carolina Baseball Academy Baseball Clubs Inc	NC	\$352,936	Secretary	\$6,000	\$6,701	2024
Usa Softball Of Texas	TX	\$353,932	President	\$1,000	\$1,081	2024
Spirit Youth Sports Inc	CA	\$342,505	Executive Director	\$109,401	\$102,110	2024
Lincoln Dominators Baseball	NE	\$355,599	President	\$13,000	\$15,113	2024
The Miracle League Of The Lehigh Valley	PA	\$341,094	Executive Director	\$71,497	\$79,343	2023
Worcester County Crush Inc	MA	\$339,181	Director	\$5,500	\$5,342	2024
Lady Hustle Fastpitch	CA	\$361,352	Ceo (Former Officer)	\$30,000	\$28,828	2023
Sunbelt Baseball League Inc	GA	\$335,634	League Director	\$9,600	\$10,742	2023
Arlington Girls Softball Association	VA	\$362,515	Co-registrar/spirit Commissioner	\$10,000	\$10,436	2024
Kentucky Baseball Club Inc	KY	\$334,428	Vice-president	\$10,035	\$11,653	2024
Bloomington-normal Girls Softball	IL	\$334,062	President	\$2,925	\$3,108	2024
Baltimore Urban Baseball Association Inc	MD	\$364,367	President	\$137,381	\$138,829	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Durango Youth Soccer Association Inc	CO	\$367,764	Executive Dir.	\$53,967	\$55,934	2024
Fairfax Adult Softball Inc	VA	\$368,576	Board Member	\$4,050	\$4,352	2023
Nevada Asa J O Softball Association	NV	\$325,966	President, T	\$13,897	\$15,057	2024
Diamond Council Of Columbia Inc	MO	\$376,782	Executive Director	\$62,304	\$71,328	2024
Green Mountain Community Baseball Inc	VT	\$314,926	President/general Man	\$23,000	\$25,023	2024
Burr Ridge Willowbrook Girls Softball	IL	\$382,905	Director	\$10,008	\$10,635	2024
Usa Softball Of Massachusetts	MA	\$312,968	Director	\$30,000	\$29,139	2024
Suburban Girls Softball	OH	\$385,447	Vice President Treasurer	\$1,500	\$1,717	2024
Anchorage Bucs Baseball Club Inc	AK	\$388,837	General Mana	\$86,724	\$87,310	2025
Lake Region Baseball Boosters	ND	\$306,855	Treasury	\$19,700	\$24,058	2023
Positive Sports Training Inc	IA	\$392,354	Chief Umpire	\$12,000	\$14,202	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	77 organizations. Compensation range \$534–\$142,021; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$348,761); for reference, expenses \$329,681 and assets \$151,702.
ROLE MATCH	Michael P Bonish, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	83 rd
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	83 rd

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 (Michael P Bonish) 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 77 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,518 is reasonable (approximately the 83rd 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.