

New Jersey Bicycle Coalition Inc DbA

Executive Director / CEO

EIN 264648049

NJ · NTEE N01

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Debra S Kagan, Executive Director / CEO** (\$104,280) against **every comparable organization** that fit the selection criteria — **1348** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

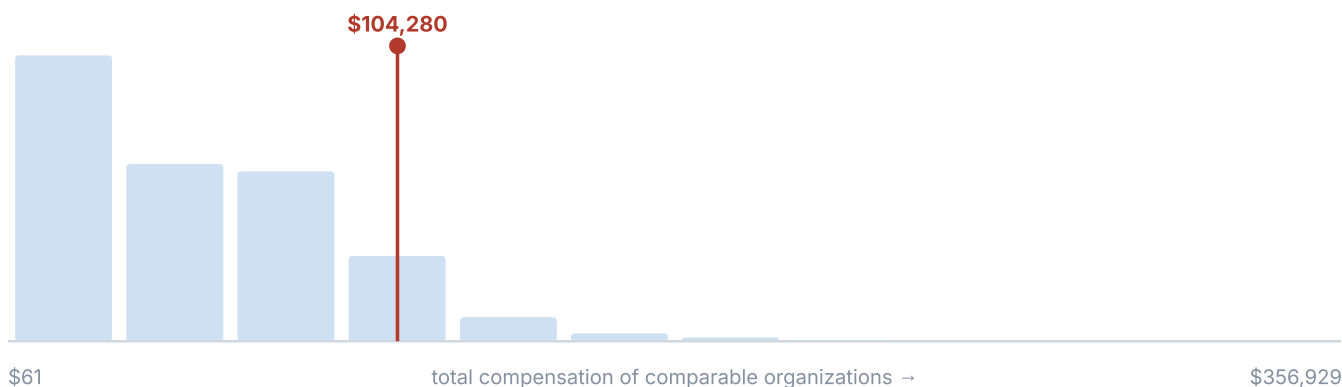
Benchmarked executive: Debra S Kagan — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N01).
BUDGET	Total revenue between \$254,982 and \$570,856 — 0.67x to 1.50x the subject's \$380,571 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

1,348 organizations qualified on sector, size, and geography → **1,348** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,203	\$15,623	\$44,958	\$75,628	\$102,129	\$104,280
---------	----------	----------	----------	-----------	------------------



● 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 NJ 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
Altitude Youth Ultimate	CO	\$380,637	Treasurer	\$27,000	\$29,854	2023
Little Rock Juniors Volleyball Club	AR	\$380,258	Club Directo	\$20,360	\$24,971	2025
The New Way Circus Center Inc	NY	\$380,251	Executive Director	\$146,900	\$153,066	2023
Swift Aquatics Llc	IL	\$380,135	Officer	\$76,346	\$86,549	2023
Torch Sports Inc	CA	\$379,967	President	\$94,952	\$91,832	2024
Weston Soccer Club Inc	CT	\$379,745	Registrar Director	\$10,000	\$10,501	2024
New England Sports Complex Inc	NH	\$379,725	General Manager And Director	\$172,632	\$183,807	2023
Inclusive Sports And Fitness Inc	NY	\$381,526	Coo	\$50,000	\$50,604	2024
Beltrami County Agricultural Assoc	MN	\$379,462	Facilities Manager	\$14,421	\$15,548	2025
Little Warriors Sports Academy	WA	\$379,219	President	\$48,600	\$50,174	2023
Fc Salmon Creek	WA	\$378,868	Director Of Coaching	\$48,333	\$47,217	2025
Slippery Rock Area Parks And Recreation	PA	\$378,640	Director	\$46,722	\$53,726	2023
California Collegiate League	CA	\$382,542	Executive Dir.	\$11,225	\$10,856	2024
Lakeville South Boys Basketball	MN	\$378,597	Head Coach	\$7,586	\$8,395	2024
Camp Luck Inc	NC	\$378,594	President	\$58,525	\$67,730	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Cedar Bluff Farragut Optimist Youth	TN	\$382,607	Vice President	\$4,800	\$5,651	2024
Frederick Area Swim Team Inc	MD	\$382,688	President	\$2,943	\$3,173	2023
Lake Washington Premier Football	WA	\$382,712	Executive Di	\$110,000	\$110,304	2024
Wabash Valley Family Sports Center Inc	IN	\$382,782	Executive Director	\$53,000	\$64,448	2023
Camp Hobe Inc	UT	\$382,844	President	\$33,582	\$38,496	2024
Bike Clark County	WA	\$378,285	Vice President And Executive Director	\$43,685	\$43,806	2024
Burr Ridge Willowbrook Girls Softball	IL	\$382,905	Director	\$10,008	\$11,020	2024
California Pacific Conference	CA	\$378,046	Commissioner	\$133,728	\$133,154	2023
River City Inclusive Gymnastics Inc	VA	\$383,241	Ceo	\$53,586	\$59,661	2023
Tennessee Heat Basketball	TN	\$383,376	Secretary	\$7,675	\$9,303	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 **1348** organizations. Compensation range \$61–\$356,929; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$380,571); for reference, expenses \$279,000 and assets \$442,217.
ROLE MATCH	Debra S Kagan, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	39 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	91 st
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	89 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 (Debra S Kagan) 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 1348 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$104,280 is reasonable (approximately the 91st 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.