

Shop On State Inc

Executive Director / CEO

EIN 273430889

IA · NTEE M24

FY ending 2025-04-30

June 9, 2026

This analysis benchmarks the total compensation of **Amy Hartson, Executive Director / CEO** (\$24,301) against **every comparable organization** that fit the selection criteria — **158** 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: Amy Hartson — 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 (M24).

BUDGET Total revenue between \$142,544 and \$319,129 — 0.67x to 1.50x the subject's \$212,753 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

158 organizations qualified on sector, size, and geography

→ **158** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$383

\$828

\$1,989

\$6,323

\$19,857

\$24,301



■ 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
Manor Volunteer Fire Department	PA	\$213,195	President	\$240	\$224	2024
Option Independent Fire Company Of	PA	\$212,217	President	\$480	\$462	2023
Lake Dalecarlia Volunteer Fire Depa	IN	\$214,937	Chief	\$1,250	\$1,324	2022
White Plains Volunteer Fire Department Inc	NC	\$215,185	Secretary/treasurer	\$6,000	\$5,662	2025
Mountain Park Volunteer Fire Department Inc	NC	\$216,005	Treasurer	\$1,475	\$1,392	2025
Melfa Volunteer Fire And Rescu	VA	\$216,290	Fire Chief	\$5,300	\$4,674	2025
Fishers Island Fire Department	NY	\$216,886	Fire Chief	\$3,000	\$2,541	2024
Cranbury Fire Company Inc	NJ	\$207,874	Treasurer	\$400	\$335	2024
North Middleton Township Volunteer	PA	\$207,824	Trustee Thro	\$2,074	\$1,996	2023
Rio Grande Volunteer Fire Co #1 Inc	NJ	\$217,708	President	\$1,200	\$1,005	2024
Monticello Fire Department Inc	NY	\$206,137	Treasurer	\$1,200	\$1,046	2023
Albany Area Volunteer Fire Dep	OH	\$219,413	Fire Chief	\$390	\$377	2025
Hope Engine Company Number 1 Of White Plains New York	NY	\$220,265	Treasurer	\$300	\$262	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Litchfield County Fire Chiefs Emergency	CT	\$220,415	School Director	\$6,150	\$5,565	2023
Freehold Volunteer Fire Company Inc	NY	\$220,673	President	\$500	\$436	2023
Lake Kabetogama Area Vol Fire Dept	MN	\$221,132	Treasurer	\$3,600	\$3,249	2025
Flushing Volunteer Fire Department	OH	\$222,384	President	\$21,975	\$22,464	2023
Routt County Wildfire Mitigation Council	CO	\$222,467	Executive Director	\$68,221	\$61,325	2024
Branch Volunteer Fire & Rescue Inc	WI	\$202,352	President	\$860	\$842	2024
Jot-um-down Vol Fire Dept In	NC	\$202,091	Chief	\$700	\$661	2025
Wellsburg Volunteer Fire Department Inc	WV	\$223,428	Fire Chief	\$600	\$609	2024
Floyd Romance Volunteer Fire Department	AR	\$224,769	Treasurer	\$1,313	\$1,348	2025
Hawtree Volunteer Fire Department Inc	NC	\$224,891	Chief	\$256	\$256	2023
Long Cove Volunteer Fire Department	AL	\$225,080	Employee	\$128,667	\$130,310	2024
Waynesboro Volunteer Fire Department Inc	PA	\$198,913	Treasurer	\$500	\$481	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.

● Sample, role match & sensitivity

PEER COUNT	158 organizations. Compensation range \$24–\$130,310; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$212,753); for reference, expenses \$202,113 and assets \$203,388.
ROLE MATCH	Amy Hartson, reported title "MANAGER", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	28 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)	91 st
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	90 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 (Amy Hartson) 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 158 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$24,301 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.