

The Big North Athletic Conference Inc

Executive Director / CEO

EIN 273705705
 NJ · NTEE N40
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Sharon Hughes, Executive Director / CEO** (\$10,000) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

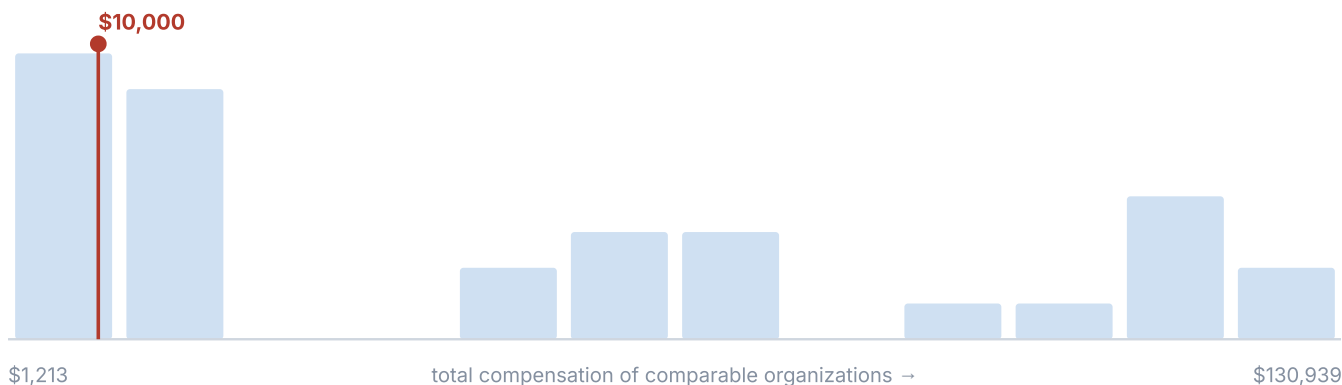
Benchmarked executive: Sharon Hughes — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N40).
BUDGET	Total revenue between \$186,960 and \$418,567 — 0.67x to 1.50x the subject's \$279,045 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N40), nationwide + budget 0.67–1.5x revenue.

31 organizations qualified on sector, size, and geography → **31** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,500	\$12,161	\$47,668	\$85,757	\$114,108	\$10,000
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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 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
Minnesota Renegades	MN	\$286,672	Vice President	\$11,880	\$13,495	2024
American Southwest Conference	TX	\$289,138	Former Commissioner	\$94,911	\$112,373	2023
Incline Sports Corporation	OR	\$266,884	President	\$64,320	\$68,670	2024
10th Mountain Lacrosse Inc	CO	\$264,538	Director/coach	\$20,100	\$22,812	2023
Sheriff Pal Program	MI	\$263,765	Executive Director	\$63,500	\$75,351	2024
Sooner Athletic Conference	AR	\$260,873	Commissioner	\$101,325	\$130,939	2024
Abs Park	MT	\$248,188	Vice President	\$8,000	\$9,914	2024
Cheshire County Shooting Sports Educatio	NH	\$245,318	General Manager	\$17,550	\$19,180	2023
Fit & Able Productions Inc	NC	\$313,873	Executive Director	\$96,000	\$114,038	2024
North Jersey Interscholastic	NJ	\$243,235	Executive Director	\$7,500	\$7,500	2025
Excellence Thru Athletics Corp	CA	\$242,518	President	\$9,145	\$9,346	2023
Karatedo Honma Dojo Inc	NY	\$242,136	Executive Director & Chief Instruct	\$50,350	\$52,306	2024
Bay Area Youth Baseball Foundation	CA	\$236,845	President	\$60,000	\$61,323	2023
Shorewood Swim Club Foundation Inc	WI	\$322,818	Executive Dir.	\$92,984	\$108,764	2025
North Atlantic Conference Inc	ME	\$327,188	Executive Dir.	\$106,461	\$119,399	2025
National Collegiate Acrobatics And Tumbling	WA	\$230,783	Executive Director	\$17,500	\$17,548	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Association						
Next Step Archery	WA	\$330,823	Vice Preside	\$10,154	\$10,452	2024
Genesis Foundation For Fitness & Tennis	KS	\$226,281	Executive Director	\$49,792	\$63,669	2023
Capital Athletic Conference Inc	FL	\$220,355	Commissioner	\$91,394	\$96,162	2025
Pine City Civic Center Association	MN	\$337,878	Treasurer	\$3,358	\$3,716	2025
Rockford Barbell	IL	\$218,596	Treasurer	\$17,888	\$20,218	2024
The Fairfield County Interscholasti	CT	\$341,040	President	\$1,125	\$1,213	2024
Dual County League Inc	MA	\$214,827	Exec Sec	\$11,002	\$11,366	2024
Mile High Rowing Club	CO	\$210,547	Head Coach	\$42,000	\$47,668	2023
Super Essex Conference	NJ	\$354,550	Executive Director	\$3,525	\$3,525	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 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 31 organizations. Compensation range \$1,213–\$130,939; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$279,045); for reference, expenses \$242,928 and assets \$101,628.

ROLE MATCH Sharon Hughes, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	19 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	19 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 (Sharon Hughes) 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 31 similarly situated organizations (Same NTEE sector (N40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,000 is reasonable (approximately the 19th 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.