

New York Gaming Association Inc

Executive Director / CEO

EIN 275300929

NY · NTEE S46

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Kane, Executive Director / CEO** (\$168,465) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72nd** percentile of comparable organizations within the typical range

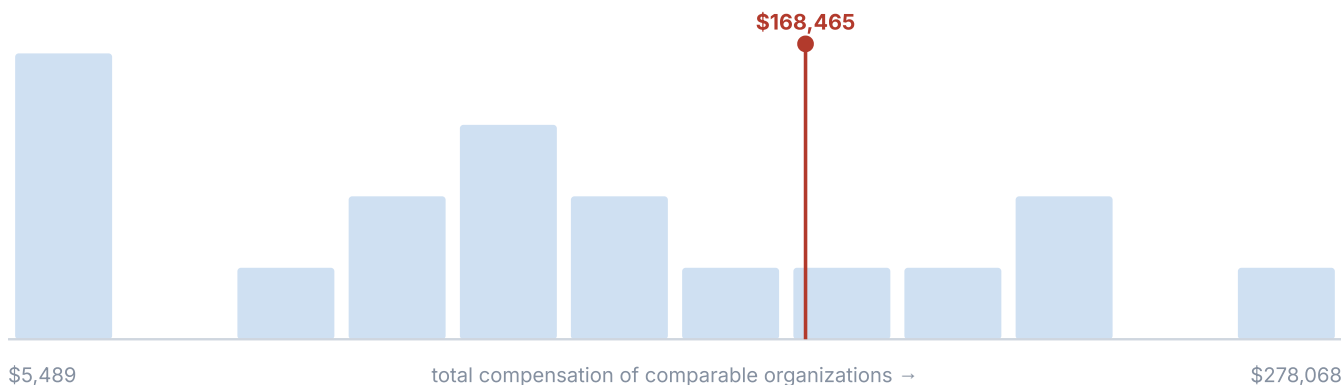
Benchmarked executive: Michael Kane — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S46).
BUDGET	Total revenue between \$231,150 and \$517,500 — 0.67x to 1.50x the subject's \$345,000 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S46), nationwide + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography → **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,638	\$74,473	\$118,773	\$175,648	\$218,229	\$168,465
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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
Hawaii Asphalt Paving Industry	HI	\$365,905	Executive Di	\$204,718	\$191,935	2025
Home Builder's Association Of St Joseph	IN	\$382,462	Executive Director	\$69,900	\$81,575	2023
Ohio Association Of Physician Assistants	OH	\$305,495	Executive Director	\$104,300	\$118,744	2024
Society For Pediatric Interventional	CO	\$295,763	Executive Director	\$24,286	\$25,031	2024
Project First Rate	IL	\$295,209	Executive Director	\$112,170	\$115,480	2025
Petroleum Industry Data Exchange	TX	\$288,350	President & Director Post 12/20/24	\$18,000	\$19,355	2024
Industry Council For Emergency Response	DC	\$402,605	Executive Director	\$223,321	\$216,871	2023
Queen Creek Chamber Of Commerce	AZ	\$282,411	President	\$85,000	\$90,465	2023
Energy Trading Institute	DC	\$423,863	Secretary	\$294,796	\$278,068	2024
Medical Staff Of Good Samaritan Hospital	CA	\$427,380	Past Chief Of Staff	\$14,688	\$13,633	2024
Montana Petroleum Association	MT	\$427,492	Prev Exec. Dir.	\$62,231	\$72,106	2024
Ciecdciw Safety Institute	CA	\$254,555	Director	\$193,992	\$185,378	2023
Texas E-health Alliance	TX	\$244,542	Ceo	\$200,000	\$221,399	2023
Bctgm Local Union 167g	ND	\$462,735	President	\$106,704	\$125,869	2024
West Virginia Association Of	WV	\$476,677	Executive Director	\$102,078	\$118,802	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dakota Territory Gun Collectors	SD	\$505,617	President	\$4,494	\$5,489	2023
Park City Area Home Builders Association	UT	\$506,845	Executive Officer	\$133,125	\$146,456	2024
Alaska Native Village Corporation Association	AK	\$512,574	Executive Director	\$135,000	\$138,734	2024

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.

Sample, role match & sensitivity

PEER COUNT	18 organizations. Compensation range \$5,489–\$278,068; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$345,000); for reference, expenses \$383,174 and assets \$30,697.
ROLE MATCH	Michael Kane, reported title " <i>Executive Dir.</i> ", 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	72 nd
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	72 nd

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 Kane) 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 18 similarly situated organizations (Same NTEE sector (S46), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$168,465 is reasonable (approximately the 72nd 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.