

New York Rugby Club Inc

Executive Director / CEO

EIN 300095160
 NY · NTEE N71
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Dugald Loughlan, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **1149** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Dugald Loughlan — reported title "MEN'S VP", 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 (N71).
BUDGET	Total revenue between \$167,477 and \$374,950 — 0.67x to 1.50x the subject's \$249,967 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

1,149 organizations qualified on sector, size, and geography → **1,149** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$2,874	\$9,713	\$27,109	\$56,952	\$80,162	\$4,000
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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 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
International Jugglers Association Inc	FL	\$249,960	Director	\$3,500	\$3,535	2024
Junior Tennis Foundation Inc	NY	\$249,993	Executive Director & Ceo	\$80,000	\$80,000	2023
St Helena Swim Club	CA	\$249,998	Director	\$18,360	\$16,603	2025
The Ledge	TN	\$249,894	President/ Executive Direc	\$51,105	\$57,742	2024
Wounded Spirits Ministries	IN	\$249,801	Board Chairm	\$3,954	\$4,483	2024
Special Olympics Florida Foundation Inc	FL	\$249,798	President	\$40,574	\$42,181	2023
Yanders Law	MO	\$250,255	Secretary	\$60,570	\$68,958	2024
National College Players Association	CA	\$249,674	Secretary, Treasurer, Executive Director	\$74,769	\$71,449	2023
Chenango County Agricultural Society	NY	\$249,493	Groundskeeper	\$9,835	\$9,553	2024
Futures Collegiate Baseball League Of New England Inc	MA	\$250,621	Commisioner	\$35,000	\$34,806	2023
Wisconsin Inspire Cooperative Inc	WI	\$249,308	Vice-president	\$6,815	\$7,650	2024
Friends Of Third Place Commons	WA	\$249,302	Director	\$43,485	\$41,848	2024
Liberty Elite Volleyball Club	MD	\$249,299	President	\$10,000	\$10,049	2024
Bandon Community Youth Center Inc	OR	\$250,726	Executive Director	\$18,326	\$18,834	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nevada Golden Spikes Baseball	NV	\$249,176	President	\$1,500	\$1,616	2024
Frailty Myths	CA	\$250,961	President	\$100,552	\$96,087	2023
Williston Sea Lions Inc	ND	\$248,940	Secretary	\$9,646	\$11,715	2023
William Flynn Foundation	PA	\$248,820	President	\$37,680	\$40,390	2024
Kids On The Ball Inc	VT	\$248,626	Chairman	\$55,702	\$62,045	2023
Am3n	AL	\$251,376	President / Executive Dire	\$24,500	\$29,291	2023
Texas Fencing Academy Inc	TX	\$248,471	President	\$50,000	\$53,762	2024
Crested Butte Wildflower Festival Inc	CO	\$248,409	Executive Director	\$52,000	\$55,179	2023
Santa Fe Storm Volleyball Club	NM	\$248,271	Director	\$16,168	\$19,244	2023
Abs Park	MT	\$248,188	Vice President	\$8,000	\$9,269	2024
Wilmington Rowing Center	DE	\$251,754	Director And Youth Coach	\$12,500	\$13,545	2023

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 **1149** organizations. Compensation range \$1–\$364,911; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$249,967); for reference, expenses \$253,772 and assets \$260,688.
ROLE MATCH	Dugald Loughlan, reported title "MEN'S VP", 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	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	12 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 (Dugald Loughlan) 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 1149 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 13th 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.