

# Professional Land Surveyors Of Ohio

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Paula Hammer, Executive Director / CEO** (\$85,500) against **every comparable organization** that fit the selection criteria — **531** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53<sup>rd</sup>** percentile of comparable organizations within the typical range

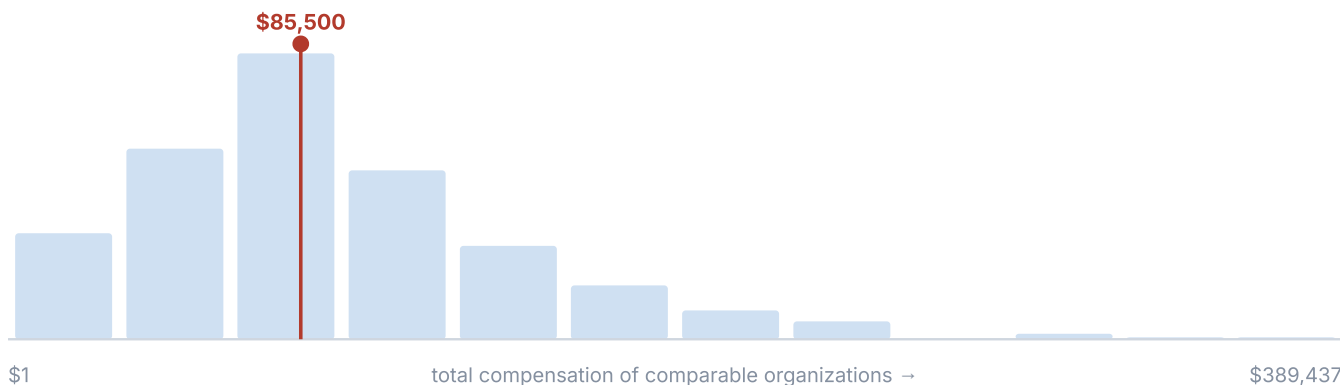
**Benchmarked executive:** Paula Hammer — reported title “EXEC DIRECTO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41).
BUDGET	Total revenue between \$290,212 and \$649,729 — 0.67x to 1.50x the subject's \$433,153 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

**531** organizations qualified on sector, size, and geography → **531** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$30,486	\$56,663	\$81,617	\$121,625	\$172,574	\$85,500
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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 OH 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
<a href="#">I S Pullers Nfp</a>	IL	\$433,665	President	\$5,000	<b>\$4,508</b>	2024
<a href="#">Northeast Seafood Coalition Inc</a>	MA	\$432,538	Executive Director	\$108,584	<b>\$87,176</b>	2025
<a href="#">Mendota Area Chamber Of Commerce</a>	IL	\$432,381	President And Ceo	\$41,669	<b>\$37,568</b>	2024
<a href="#">Georgia Association Of School Business Officials</a>	GA	\$430,889	Po Box 192, Fitzgerald, Ga 31750	\$30,500	<b>\$28,954</b>	2023
<a href="#">Children's Hospitals Alliance Of Tn</a>	TN	\$435,655	President	\$200,144	<b>\$192,931</b>	2024
<a href="#">Ravenna Economic Development Corp</a>	NE	\$435,705	Executive D	\$49,685	<b>\$49,007</b>	2024
<a href="#">Alameda Chamber Of Commerce</a>	CA	\$435,716	President & Ceo	\$147,804	<b>\$117,044</b>	2024
<a href="#">Air And Expedited Motor Carriers Association</a>	KY	\$430,500	Executive Director	\$125,322	<b>\$123,476</b>	2024
<a href="#">Association Of Official Seed</a>	GA	\$430,379	Ceo	\$137,891	<b>\$127,148</b>	2024
<a href="#">Placer Nevada County Medical Society</a>	CA	\$435,982	Executive Director	\$98,250	<b>\$77,803</b>	2024
<a href="#">Angier Chamber Of Commerce</a>	NC	\$429,638	Executive Di	\$51,621	<b>\$50,359</b>	2023
<a href="#">American Association Of Dental</a>	MO	\$429,238	Executive Director	\$49,056	<b>\$46,420</b>	2025
<a href="#">Carroll County Chamber Of Commerce</a>	IN	\$438,268	Executive Di	\$52,500	<b>\$52,272</b>	2023
<a href="#">Esports Trade Association</a>	IL	\$428,000	Chairman	\$20,749	<b>\$18,707</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Visit Freeport</a>	ME	\$438,536	Executive Director	\$61,658	<b>\$58,293</b>	2023
<a href="#">The Association Of Art Museum Curators</a>	NY	\$438,591	Executive Director	\$14,956	<b>\$12,760</b>	2023
<a href="#">Builders Association Of South Florida</a>	FL	\$438,863	Executive Officer	\$193,000	<b>\$166,272</b>	2024
<a href="#">Lower Bucks County Chamber Of Commerce</a>	PA	\$427,438	Executive Dir.	\$57,243	<b>\$52,350</b>	2024
<a href="#">Anderson County Chamber Of Commerce Inc</a>	TN	\$427,412	President Non Voting	\$42,708	<b>\$41,169</b>	2024
<a href="#">495 Metrowest Corridor Partnership Inc</a>	MA	\$427,385	Executive Director	\$125,699	<b>\$106,647</b>	2023
<a href="#">Alliance For Community Media</a>	MN	\$439,479	President & Ceo	\$162,760	<b>\$147,486</b>	2024
<a href="#">90 Minds Inc</a>	CA	\$425,280	Executive Director	\$94,300	<b>\$74,675</b>	2024
<a href="#">Lawrence County Tourist Promotion Agency Inc</a>	PA	\$425,020	Executive Director	\$77,185	<b>\$70,588</b>	2024
<a href="#">Usa Sprinkler Fitter Business</a>	FL	\$424,274	Director - Past	\$500	<b>\$431</b>	2024
<a href="#">National Rural Lenders Association Inc</a>	MS	\$442,140	Executive Director	\$22,320	<b>\$22,798</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **531** organizations. Compensation range \$1–\$389,437; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$433,153); for reference, expenses \$493,427 and assets \$334,270.
ROLE MATCH	Paula Hammer, reported title " <i>EXEC DIRECTO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	29 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	53 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	45 <sup>th</sup>
Reportable pay only (column D), adjusted	55 <sup>th</sup>
All sources (D + E + F), adjusted	49 <sup>th</sup>

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 (Paula Hammer) 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 531 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,500 is reasonable (approximately the 53<sup>rd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.