

# Athletic Equipment Managers

Executive Director / CEO

EIN 311414557

VA · NTEE N99

FY ending 2025-01-31

June 9, 2026

This analysis benchmarks the total compensation of **Sam Trusner, Executive Director / CEO** (\$72,184) against **every comparable organization** that fit the selection criteria — **63** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Sam Trusner — reported title “NATIONAL OFF”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

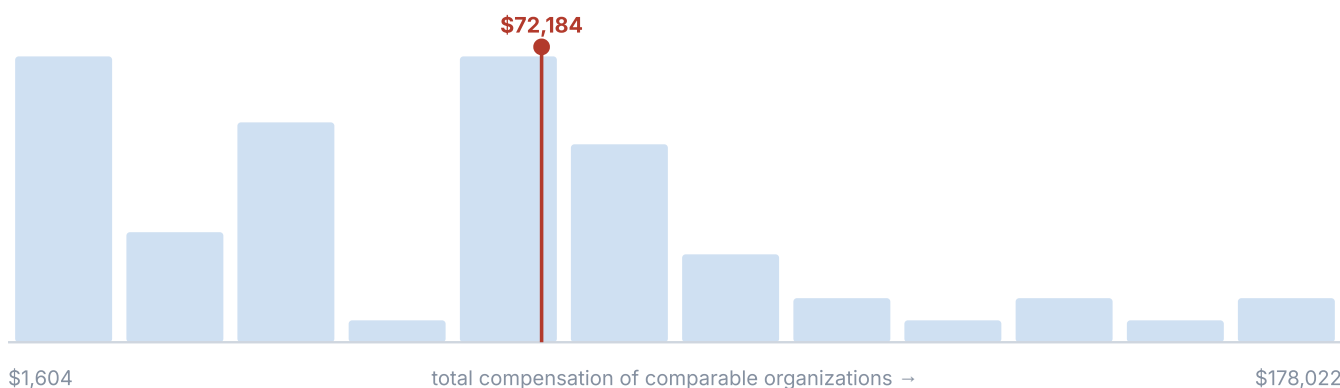
**SECTOR** Organizations sharing the subject's NTEE classification (N99).

**BUDGET** Total revenue between \$271,809 and \$608,529 — 0.67x to 1.50x the subject's \$405,686 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N99), nationwide + budget 0.67–1.5x revenue.

**63** organizations qualified on sector, size, and geography → **63** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,411	\$29,028	\$64,890	\$82,578	\$109,957	\$72,184
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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 VA 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="#">Elite Aquatics Sports Team Inc</a>	CA	\$403,657	Ceo	\$41,265	<b>\$38,999</b>	2023
<a href="#">Knoxville Flyers Inc</a>	TN	\$408,595	Director	\$2,340	<b>\$2,615</b>	2024
<a href="#">Naples Flag Football League Inc</a>	FL	\$398,954	Vice Preside	\$74,750	<b>\$76,857</b>	2023
<a href="#">Blackpackers</a>	CO	\$397,798	Executive Di	\$86,281	<b>\$87,953</b>	2024
<a href="#">Girls On The Run West Michigan</a>	MI	\$394,987	Executive Director	\$71,000	<b>\$77,908</b>	2024
<a href="#">Diamond Barwalnut Valley Soccer League Inc</a>	CA	\$394,617	President	\$3,750	<b>\$3,442</b>	2024
<a href="#">Chestnut Hill Fathers Club</a>	PA	\$393,517	Director	\$4,562	<b>\$4,979</b>	2023
<a href="#">Southern Homestead Soccer Academy Inc</a>	FL	\$422,979	President	\$41,464	<b>\$42,633</b>	2023
<a href="#">Cm Baseball League</a>	AZ	\$386,571	President	\$79,500	<b>\$81,280</b>	2024
<a href="#">Still I Run</a>	MI	\$426,743	Executive Director	\$65,000	<b>\$71,324</b>	2024
<a href="#">Inclusive Sports And Fitness Inc</a>	NY	\$381,526	Coo	\$50,000	<b>\$48,032</b>	2024
<a href="#">The New Way Circus Center Inc</a>	NY	\$380,251	Executive Director	\$146,900	<b>\$145,286</b>	2023
<a href="#">Women Of Oz Nwa</a>	AR	\$434,474	Executive Di	\$50,650	<b>\$62,313</b>	2023
<a href="#">Completely Pristine</a>	TN	\$376,080	Director	\$35,546	<b>\$39,720</b>	2024
<a href="#">Girls Leading Girls</a>	CA	\$376,064	Executive Director	\$78,970	<b>\$74,634</b>	2023
<a href="#">Clipped In For Life</a>	CA	\$438,246	Vice President	\$79,591	<b>\$73,063</b>	2024
<a href="#">Boston Taekwondo Project Inc</a>	MA	\$439,323	Director/chairman	\$90,802	<b>\$84,508</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Coon Rapids Mat Bandits Wrestling</a>	MN	\$439,786	President	\$2,400	<b>\$2,522</b>	2024
<a href="#">Oregon Sports Action Inc</a>	OR	\$365,992	President	\$66,000	<b>\$65,158</b>	2024
<a href="#">Little East Conference Inc</a>	RI	\$446,666	Clerk/commissnr	\$99,808	<b>\$101,742</b>	2024
<a href="#">Fit Houston Inc</a>	TX	\$364,566	President, Exec. Dir.	\$104,500	<b>\$111,127</b>	2024
<a href="#">Excel Sports League</a>	CA	\$450,286	President Dir	\$138,000	<b>\$126,681</b>	2024
<a href="#">Amateur Athletic Union Of The Club South Volleybal</a>	TX	\$360,732	President	\$39,801	<b>\$42,325</b>	2024
<a href="#">Union Cultural Center</a>	WA	\$355,661	Artistic Director	\$68,177	<b>\$64,890</b>	2024
<a href="#">Lake County Lightning</a>	IL	\$355,598	Director Of Operations	\$33,000	<b>\$34,489</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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** 63 organizations. Compensation range \$1,604–\$178,022; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$405,686); for reference, expenses \$360,924 and assets \$917,638.

**ROLE MATCH** Sam Trusner, reported title "*NATIONAL OFF*", 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**      2 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	57 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	65 <sup>th</sup>
Reportable pay only (column D), adjusted	59 <sup>th</sup>
All sources (D + E + F), adjusted	57 <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 (Sam Trusner) 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 63 similarly situated organizations (Same NTEE sector (N99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,184 is reasonable (approximately the 57<sup>th</sup> 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.