

Western Pyrotechnic Association Inc

Executive Director / CEO

EIN 330455378
 CO · NTEE N50
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Kevin Mather, Executive Director / CEO** (\$595) against **every comparable organization** that fit the selection criteria — **14** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Kevin Mather — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N50).

BUDGET Total revenue between \$11,942 and \$26,737 — 0.67x to 1.50x the subject's \$17,825 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

14 organizations qualified on sector, size, and geography

→ **14** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,452	\$4,544	\$15,344	\$37,576	\$109,195	\$595
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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 CO 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
Pennsylvania Sports Hall Of Fame Inc	PA	\$17,757	Treasurer	\$1,200	\$1,213	2024
Rally Charlotte	NC	\$17,623	Executive Di	\$224,700	\$242,132	2023
Youth Rodeo Association	TX	\$16,660	Secretary	\$37,196	\$37,690	2024
Champlin Park Baseball Association	MN	\$16,286	At Large/gam	\$88,411	\$91,106	2023
Wrestl	MO	\$19,428	Director/ President	\$29,000	\$32,033	2023
Noma Parks Foundation	DC	\$14,524	Chief Financial Officer (Outgoing)	\$41,885	\$37,232	2024
Stowe Jazz Festival Ltd	VT	\$21,429	Executive Director/ceo	\$15,360	\$18,128	2021
De Deacon Football Club	NC	\$21,557	Pastor	\$12,000	\$12,560	2024
Braham Area Committee For Kids	MN	\$22,205	Secretary	\$6,000	\$6,006	2024
Opole Baseball Club & Recreation	MN	\$13,281	Gambling Mgr	\$6,500	\$6,698	2023
Saint Cloud Senior Mens Rugby	MN	\$12,632	President	\$1,950	\$2,009	2023
Big Apple Basketball	NY	\$23,622	Chief Executive Officer/president	\$65	\$61	2023
Loppet Adventures	MN	\$12,000	Executive Director	\$119,932	\$116,948	2025
Buckeye Club Inc	OH	\$26,084	Manager	\$3,780	\$4,056	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	14 organizations — below 15; treat the percentiles as indicative, not precise. Compensation range \$61–\$242,132; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$17,825); for reference, expenses \$44,509 and assets \$179,753. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kevin Mather, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	3 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	7 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	7 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 (Kevin Mather) 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 14 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$595 is reasonable (approximately the 7th 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.