

Donner Swim Club Inc

Executive Director / CEO

EIN 351084279
 IN · NTEE N67Z
 FY ending 2024-08-31
June 9, 2026

This analysis benchmarks the total compensation of **Tom King, Executive Director / CEO** (\$17,550) against **every comparable organization** that fit the selection criteria — **100** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 20th percentile of comparable organizations below the typical range for comparable organizations

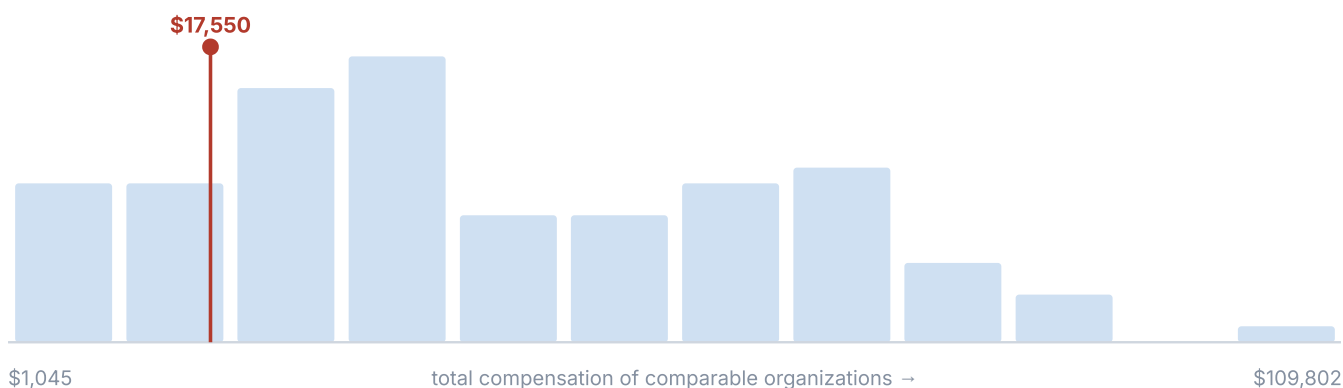
Benchmarked executive: Tom King — reported title “Business Manager”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (N67Z).
- BUDGET Total revenue between \$193,875 and \$434,049 — 0.67x to 1.50x the subject's \$289,366 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

100 organizations qualified on sector, size, and geography → **100** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,308	\$22,859	\$35,730	\$59,495	\$73,194	\$17,550
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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 IN 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
Wt Swim Club Inc	IN	\$288,510	Business Manager - Former	\$10,000	\$10,000	2024
Barracuda Swim Club Of Northeast	TN	\$291,970	Head Coach	\$48,276	\$46,879	2025
Southwest Florida Swim Club Inc	FL	\$292,891	President	\$24,300	\$22,287	2023
Orchard Park Town Wreckers Swim Team Inc	NY	\$282,862	Registrar, Administrator	\$3,000	\$2,505	2025
Nlu Swim Team	MO	\$282,495	Coaching Chair/head Coach	\$54,387	\$54,624	2024
Traverse Area Community Sailing	MI	\$282,178	Vp Special E	\$1,160	\$1,135	2024
Pride Water Polo Academy	CA	\$297,640	Board Member	\$18,140	\$14,854	2024
Lake Forest Swim Club	IL	\$298,702	Executive Director	\$84,368	\$80,976	2023
North Irvine Water Polo Club	CA	\$300,470	President	\$40,500	\$33,163	2024
Greater Gainesville Aquatics Assn	FL	\$300,895	Coo	\$70,644	\$62,931	2024
Team Vortex Swim Club	CO	\$274,328	Head Coach	\$37,400	\$35,011	2023
Capital Water Polo Inc	VA	\$304,411	Head Coach	\$64,328	\$57,380	2025
Palos Verdes Aquatic Club	CA	\$272,795	Chief Executive Officer	\$25,200	\$20,634	2024
Coast Aquatics Inc	FL	\$306,881	Coach	\$68,175	\$59,167	2025
Pdr Swimming For Success	PA	\$270,955	President	\$38,000	\$35,934	2024
Dayton Boat Club	OH	\$307,866	Head Coach	\$36,000	\$37,224	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greater Toledo Aquatic Club Inc	OH	\$269,410	Head Coach	\$42,250	\$42,434	2024
South Eastern Aquatics Inc	WI	\$310,028	Head Coach,	\$82,240	\$79,345	2025
Power For Life Aquatics	TX	\$312,904	Ceo	\$15,000	\$14,228	2024
Supreme Water Polo Club	CA	\$265,733	President	\$130,250	\$109,802	2023
Castle Rock Cudas Youth Swim Team	CO	\$313,068	Head Coach	\$57,533	\$52,313	2024
Indiana International School Of	IN	\$315,014	President	\$29,749	\$28,982	2025
Delmar Dolphins Swim Club Inc	NY	\$315,307	Coach/regist	\$53,846	\$46,139	2024
Pioneer Valley Riverfront Club Inc	MA	\$263,281	Executive Director	\$66,185	\$58,064	2023
Patriot Swim Club	CA	\$316,943	President	\$13,165	\$10,780	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN cost of living and 2024 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 IN 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 100 organizations. Compensation range \$1,045–\$109,802; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$289,366); for reference, expenses \$307,744 and assets \$153,162.

ROLE MATCH Tom King, reported title "*Business Manager*", 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	20 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	20 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 (Tom King) 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 100 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,550 is reasonable (approximately the 20th 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.