

# Tohkon Judo Academy Inc

Executive Director / CEO

EIN 363794538

IL · NTEE N70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Douglas Tono, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84<sup>th</sup>** percentile of comparable organizations within the typical range

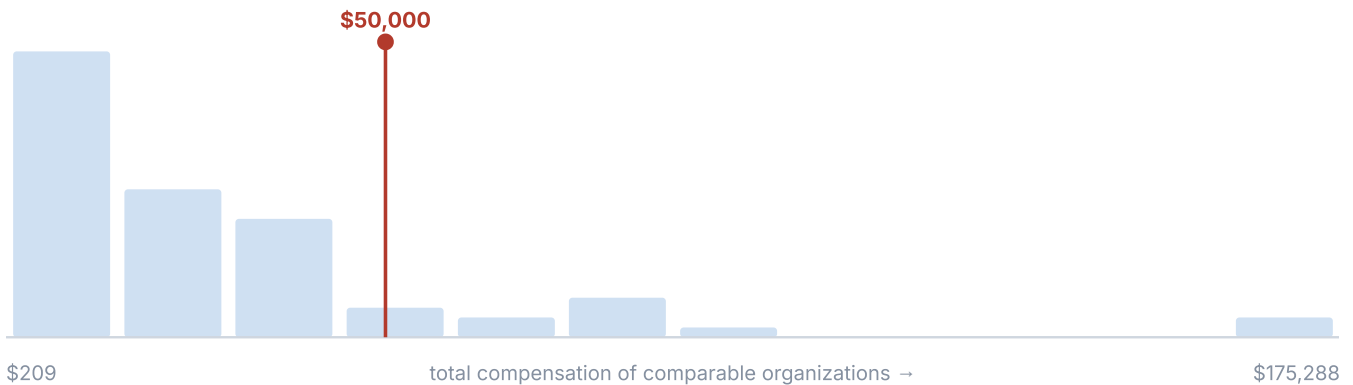
**Benchmarked executive:** Douglas Tono — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N70).
BUDGET	Total revenue between \$188,158 and \$421,249 — 0.67x to 1.50x the subject's \$280,833 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N70), nationwide + budget 0.67–1.5x revenue.

**68** organizations qualified on sector, size, and geography → **68** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,595	\$8,073	\$18,535	\$34,255	\$70,529	\$50,000
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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 IL 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="#">Coastal Volleyball Academy Inc</a>	FL	\$283,912	Officer/director	\$10,243	<b>\$9,788</b>	2024
<a href="#">South Shore Womens Hockey League</a>	MA	\$276,882	President	\$250	<b>\$223</b>	2025
<a href="#">United States Bowling Congress Inc</a>	HI	\$285,520	Association Manager	\$10,500	<b>\$9,562</b>	2024
<a href="#">Bismarck Marathon</a>	ND	\$276,007	Managing Member	\$69,283	<b>\$77,337</b>	2024
<a href="#">United States Bowling Congress Inc</a>	ND	\$274,063	Association Manager	\$19,820	<b>\$21,554</b>	2025
<a href="#">Skating Club Of Jackson Hole</a>	WY	\$289,962	Program Coordinator	\$33,040	<b>\$37,050</b>	2023
<a href="#">Central States Winter Tournament</a>	MO	\$269,844	President/director	\$15,000	<b>\$16,637</b>	2023
<a href="#">Los Angeles Organization Of Ultimate</a>	CA	\$296,168	Vice President (Until 11/30/23)	\$15,178	<b>\$13,725</b>	2023
<a href="#">North Dakota Rodeo Association</a>	SD	\$265,078	Executive Secretary	\$13,200	<b>\$15,256</b>	2023
<a href="#">Mdfc Legends United</a>	TX	\$261,958	President	\$15,264	<b>\$15,531</b>	2024
<a href="#">Quadball Inc</a>	NY	\$299,818	Chief Executive Officer	\$23,904	<b>\$21,405</b>	2025
<a href="#">Usa Wrestling Of Nd</a>	ND	\$260,959	Sec/tresasure	\$2,000	<b>\$2,233</b>	2024
<a href="#">Time To Shine United Inc</a>	FL	\$302,913	Executive Director	\$12,000	<b>\$11,805</b>	2023
<a href="#">Hawaii Surfing Association</a>	HI	\$258,158	President & Director	\$26,003	<b>\$24,380</b>	2023
<a href="#">Casper Boxing Club</a>	WY	\$253,546	Executive Director	\$36,923	<b>\$40,217</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">San Francisco Bay Area Sports Organizing Committee</a>	CA	\$308,510	Ceo And President	\$42,000	<b>\$36,890</b>	2024
<a href="#">National College Players Association</a>	CA	\$249,674	Secretary, Treasurer, Executive Director	\$74,769	<b>\$67,611</b>	2023
<a href="#">Texas Fencing Academy Inc</a>	TX	\$248,471	President	\$50,000	<b>\$50,874</b>	2024
<a href="#">Idaho State Usbc Association Inc</a>	ID	\$248,148	Association	\$5,498	<b>\$5,795</b>	2025
<a href="#">Ocean Breeze Park Alliance Inc</a>	NY	\$247,737	Executive Di	\$18,000	<b>\$17,034</b>	2023
<a href="#">Niagara Swimming Inc</a>	NY	\$247,056	Director, Competition And Sanctions Manager	\$8,631	<b>\$7,933</b>	2024
<a href="#">Oregon Bicycle Racing Association</a>	OR	\$246,507	Executive Director	\$40,000	<b>\$37,784</b>	2024
<a href="#">Midwest Womens Tournament Inc</a>	IN	\$245,684	Secretary	\$200	<b>\$209</b>	2025
<a href="#">The Iowa State Pool Players</a>	IA	\$317,485	President	\$750	<b>\$814</b>	2025
<a href="#">South Sound United Bowling Congress</a>	WA	\$242,193	Association Manager	\$37,440	<b>\$33,217</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	68 organizations. Compensation range \$209–\$175,288; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$280,833); for reference, expenses \$181,463 and assets \$432,399.
ROLE MATCH	Douglas Tono, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	84 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	84 <sup>th</sup>
All sources (D + E + F), adjusted	79 <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 (Douglas Tono) 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 68 similarly situated organizations (Same NTEE sector (N70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 84<sup>th</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.