

Tama Toledo Area Chamber Of Commerc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Marlys Upah, Executive Director / CEO** (\$17,956) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

Benchmarked executive: Marlys Upah — reported title "SECRETARY/CO", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

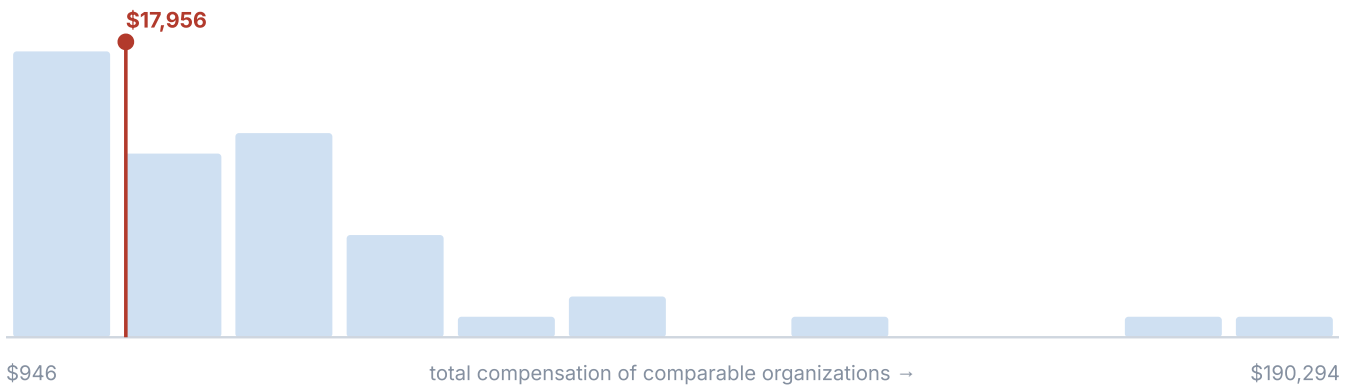
SECTOR Organizations sharing the subject's NTEE classification (S41).

BUDGET Total revenue between \$43,055 and \$96,393 — 0.67x to 1.50x the subject's \$64,262 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

44 organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,607	\$15,264	\$27,802	\$48,059	\$76,632	\$17,956
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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 IA 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
Quad City Association Of Finishing	IA	\$64,036	Executive Director	\$37,724	\$38,838	2023
Seaside Downtown Development Association	OR	\$62,351	Executive Director	\$46,344	\$39,306	2024
Ketchikan Charr Inc	AK	\$61,418	President	\$8,700	\$7,596	2024
Mifflinburg Heritage & Revitalization Assoc Inc	PA	\$60,502	Executive Director	\$16,800	\$15,301	2024
Professional Medical Staff Memorial Hospital Of Gardena	CA	\$60,466	Chief Executive Officer	\$1,200	\$946	2024
Temple Business League	TX	\$60,300	Executive Director	\$18,000	\$16,444	2024
Salina Community Economic Development	KS	\$58,841	Executive Director	\$174,052	\$171,731	2024
Whitetail Deer Farmers Of Ohio Inc	OH	\$72,034	Executive Director	\$36,000	\$35,852	2023
International Forum On Ansi-41 Standards Technology	MD	\$72,158	Secretariat	\$96,000	\$81,969	2024
Ste Genevieve Chamber Of Commerce	MO	\$56,211	Exec Directo	\$59,169	\$55,760	2025
Aerox	NC	\$73,124	President & Director	\$195,867	\$190,294	2023
Certification Institute	AR	\$73,200	President	\$12,828	\$13,169	2024
Parking Industry Institute	DC	\$73,664	Secretary/treasurer/exec Dir	\$41,845	\$32,672	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Ismaili Chamber Of Commerc	TX	\$54,118	Assistant Di	\$95,000	\$89,354	2023
International Heavy Haul	VA	\$54,091	Ceo	\$23,550	\$20,767	2024
Greater Haines Chamber Of Commerce	AK	\$54,003	Executive Director	\$29,812	\$27,898	2022
Indiana Pawnbrokers Assocation Inc	IN	\$74,862	Executive Director	\$21,000	\$20,823	2023
Memphis & Shelby Co Vet Med Assn Inc	TN	\$74,916	Executive Director	\$24,000	\$23,040	2024
Virginia Society Of Professional	VA	\$52,347	Cfo	\$16,500	\$14,550	2024
Southwest Veterans Chamber Of Commerce	AZ	\$76,695	Executive Dir.	\$26,791	\$23,532	2024
The Hispanic Chamber Of Commerce Of Grand Prairie	TX	\$77,773	President	\$7,000	\$6,395	2024
La Paz Economic Development Corp	AZ	\$78,013	President	\$75,000	\$64,178	2025
Montgomery Area Chamber Of Commerce	TX	\$79,463	Executive Dir.	\$57,750	\$54,318	2023
Northwestern Showmen's Club	OR	\$79,706	Secretary	\$9,000	\$7,633	2024
Lower Santa Cruz River Allianceinc	AZ	\$80,000	President Ce	\$52,500	\$47,475	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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	44 organizations. Compensation range \$946–\$190,294; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$64,262); for reference, expenses \$52,771 and assets \$186,347.
ROLE MATCH	Marlys Upah, reported title "SECRETARY/CO", 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	4 peers 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	34 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	34 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 (Marlys Upah) 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 44 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$17,956 is reasonable (approximately the 34th 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.