

Motor City Aquatics

Executive Director / CEO

EIN 453556754

MI · NTEE N67

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **William Thompson, Executive Director / CEO** (\$41,660) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: William Thompson — reported title “VICE-PRESIDENT, SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

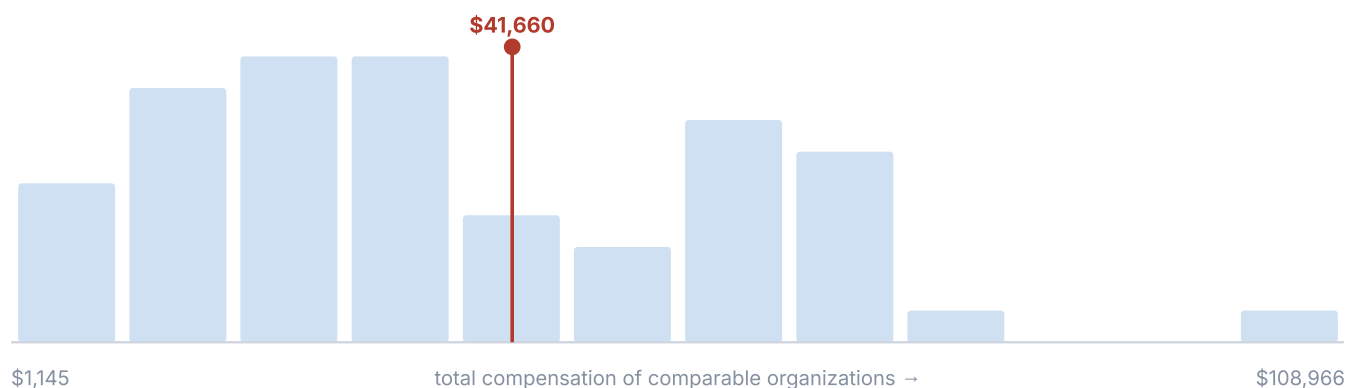
SECTOR Organizations sharing the subject's NTEE classification (N67).

BUDGET Total revenue between \$119,363 and \$267,232 — 0.67x to 1.50x the subject's \$178,155 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,318	\$20,412	\$34,014	\$57,781	\$65,948	\$41,660
-----------------	-----------------	-----------------	-----------------	-----------------	-----------------



● 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 MI 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
Youngstown Junior Sailing Foundation Inc	NY	\$179,120	Commodore	\$4,778	\$4,063	2024
Gulf Coast Youth Sailing Association	TX	\$179,142	Executive Director	\$65,450	\$61,610	2024
High Point Swim Club Inc	NC	\$180,724	Ceo	\$20,992	\$20,412	2024
Amity Regional Aquatic Club Inc	CT	\$186,943	Head Coach	\$50,962	\$44,965	2024
Stingray Swim Team Inc	AK	\$189,402	Chief Executor Officer	\$72,784	\$67,416	2023
Hastings Area Swim Team Boosters	MN	\$191,102	Executive Di	\$58,000	\$53,931	2024
Lake Charlevoix Mariners Inc	MI	\$162,608	Director	\$9,000	\$9,000	2023
Plainfield Community Aquatics Inc	IN	\$160,660	Executive Director	\$16,645	\$16,093	2025
Genesee Rowing Club Inc	NY	\$155,783	Director	\$27,790	\$23,022	2025
North Aquatics Club Inc	IL	\$201,540	President	\$1,270	\$1,145	2025
Crown Point Swim Club Inc	IN	\$154,502	Head Coach	\$58,300	\$57,855	2024
Blue Devil Swim Club	IL	\$203,435	Director And Head Coach	\$38,107	\$35,255	2024
Honolulu Water Polo	HI	\$208,198	Executive Di	\$65,000	\$54,764	2024
Hummelstown Swim Club	PA	\$208,566	President	\$6,000	\$5,797	2023
Swim Focus	CA	\$208,635	Ceo	\$81,000	\$65,820	2024
Lodi City Swim Club	CA	\$211,195	President	\$58,409	\$47,462	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Richmond Athletics	TX	\$216,065	President	\$12,115	\$11,404	2024
Jackson Aquatic Club Inc	MS	\$216,580	Executive Di	\$69,951	\$73,314	2024
South Orlando Rowing Association	FL	\$217,632	Board Member	\$33,000	\$29,173	2024
Sea Scope Incorporated	IN	\$217,748	Ceo	\$29,264	\$29,899	2023
Surfers For Autism Ii Inc	FL	\$219,343	Officer-president	\$25,000	\$22,754	2023
Chautauqua Lake Community Sailing	NY	\$136,511	Instructor	\$66,000	\$57,781	2023
Atomic City Aquatic Club	TN	\$221,438	Executive Directorcoach	\$45,009	\$44,521	2024
Us Swimming-missouri Valley	KS	\$222,473	Executive Director	\$64,900	\$65,980	2024
Central Jersey Aquatic Club Inc	NJ	\$222,728	Treasurer	\$19,702	\$16,554	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	53 organizations. Compensation range \$1,145–\$108,966; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$178,155); for reference, expenses \$179,736 and assets \$246,576.
ROLE MATCH	William Thompson, reported title " <i>VICE-PRESIDENT, SECRETARY</i> ", 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	60 th
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	58 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 (William Thompson) 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 53 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,660 is reasonable (approximately the 60th 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.