

# Reflex Public Recreation Center Inc

Executive Director / CEO

EIN 464229574

NY · NTEE W99

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Kwan Wa Shum, Executive Director / CEO** (\$7,000) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

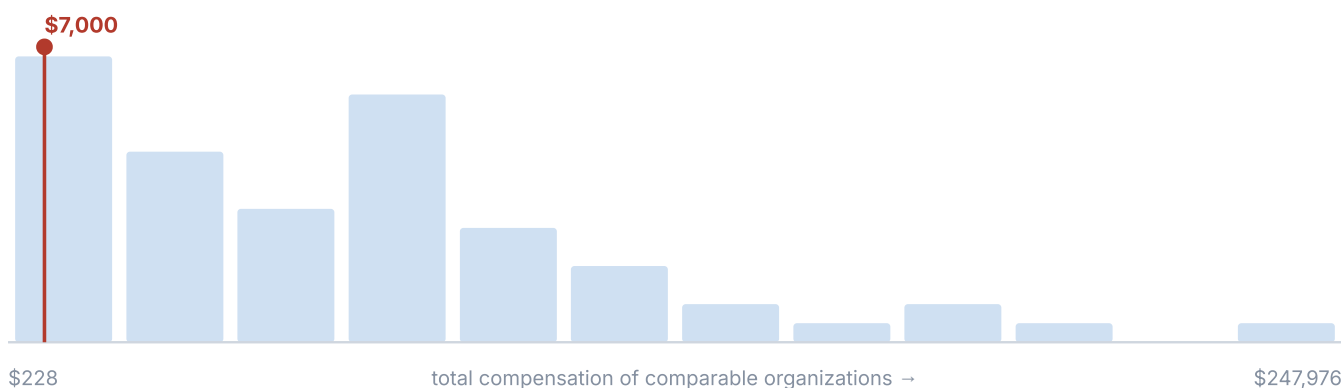
**Benchmarked executive:** Kwan Wa Shum — reported title “SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (W99).
BUDGET	Total revenue between \$162,935 and \$364,780 — 0.67x to 1.50x the subject's \$243,187 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (W99), nationwide + budget 0.67–1.5x revenue.

**62** organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,005	\$22,852	\$60,119	\$88,793	\$124,819	<b>\$7,000</b>
----------	----------	----------	----------	-----------	----------------



## ■ 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 NY 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="#">America Scores</a>	WA	\$241,168	Executive Director	\$80,000	<b>\$79,263</b>	2024
<a href="#">Driving Successful Lives</a>	MI	\$245,393	Treasurer	\$200	<b>\$228</b>	2024
<a href="#">Arizonans For Tribal Government Gaming</a>	AZ	\$245,430	Executive Director	\$21,881	<b>\$23,288</b>	2024
<a href="#">Gullotta House Inc</a>	NY	\$245,494	President	\$10,800	<b>\$11,119</b>	2023
<a href="#">The Momentum Network</a>	TN	\$246,930	President/ce	\$67,830	<b>\$81,234</b>	2023
<a href="#">Kennett Flash Inc</a>	PA	\$231,488	Executive Di	\$57,050	<b>\$62,960</b>	2024
<a href="#">Aranya Solutions</a>	MT	\$230,397	President	\$12,000	<b>\$14,737</b>	2023
<a href="#">Humanist Mutual Aid Network</a>	CA	\$258,873	Executive Dir.	\$4,972	<b>\$4,751</b>	2024
<a href="#">The Pilcrow Foundation</a>	OR	\$225,026	President	\$56,250	<b>\$59,515</b>	2023
<a href="#">Rhode Island Coalition For Children &amp; Families Education Fund Inc</a>	RI	\$224,854	Executive Director	\$96,121	<b>\$101,998</b>	2024
<a href="#">Banda Health</a>	TX	\$221,053	President	\$69,048	<b>\$76,436</b>	2024
<a href="#">Nine Muses Foundation</a>	NY	\$220,069	Executive Director	\$157,199	<b>\$161,842</b>	2023
<a href="#">Alltrust Payee Corporation Inc</a>	FL	\$266,537	President	\$25,490	<b>\$26,500</b>	2024
<a href="#">Mindful Living Revolution</a>	CA	\$266,848	President	\$133,693	<b>\$127,756</b>	2024
<a href="#">Crockett Mission</a>	TN	\$218,254	Ceo	\$8,250	<b>\$9,881</b>	2023
<a href="#">Celebrate Me Week</a>	MN	\$217,117	Camp Administrator	\$10,897	<b>\$12,268</b>	2023
<a href="#">People Matter</a>	IL	\$216,495	Co-president	\$58,880	<b>\$62,408</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sandy Springs Arts Foundation Inc</a>	GA	\$212,856	Foundation Mgr.	\$85,000	<b>\$94,581</b>	2024
<a href="#">Natura International Inc</a>	DC	\$274,650	President	\$9,824	<b>\$9,540</b>	2024
<a href="#">Arise &amp; Go</a>	CA	\$211,406	President	\$79,793	<b>\$76,250</b>	2024
<a href="#">American Immigration Control Foundation</a>	VA	\$276,933	President	\$5,250	<b>\$5,610</b>	2024
<a href="#">Values To Action</a>	OR	\$208,951	Trustee	\$15,593	<b>\$16,025</b>	2024
<a href="#">The South County News</a>	MI	\$207,769	President	\$14,245	<b>\$16,271</b>	2024
<a href="#">New Americans Initiative</a>	KY	\$207,754	Director Of Operations	\$99,680	<b>\$118,515</b>	2024
<a href="#">San Luis Obispo County Bicycle</a>	CA	\$280,309	Executive Di	\$68,350	<b>\$67,244</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	62 organizations. Compensation range \$228–\$247,976; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$243,187); for reference, expenses \$241,950 and assets \$37,565.
ROLE MATCH	Kwan Wa Shum, reported title " <i>SECRETARY</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS**      2 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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	6 <sup>th</sup>
Reportable pay only (column D), adjusted	8 <sup>th</sup>
All sources (D + E + F), adjusted	6 <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 (Kwan Wa Shum) 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 62 similarly situated organizations (Same NTEE sector (W99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,000 is reasonable (approximately the 6<sup>th</sup> 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.