

COMPENSATION COMPARABILITY DETERMINATION

# Madison Morgan County Convention & Visitors Bureau Inc

Executive Director / CEO

EIN 474319035  
 GA · NTEE S41  
 FY ending 2025-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Rosa Leon, Executive Director / CEO** (\$85,000) against **every comparable organization** that fit the selection criteria — **514** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63<sup>rd</sup>** percentile of comparable organizations within the typical range

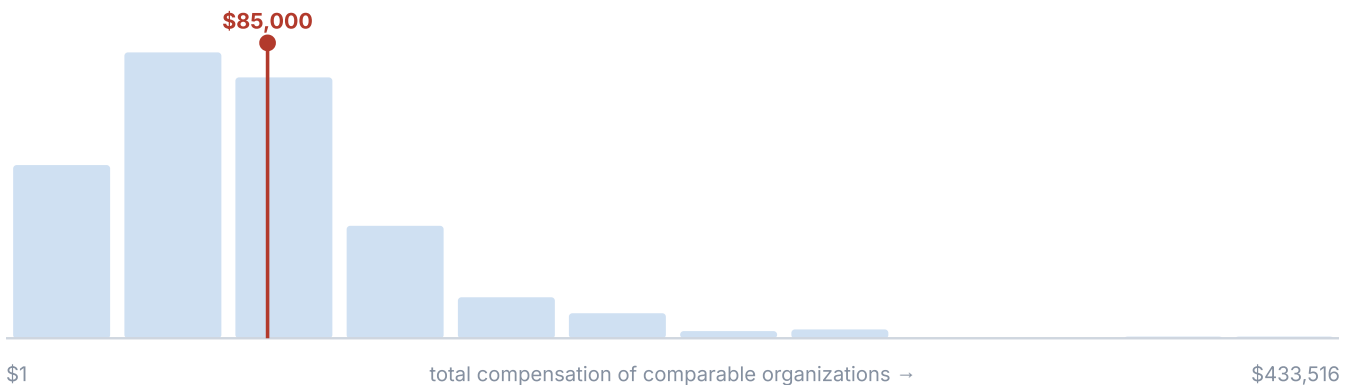
**Benchmarked executive:** Jennifer Rosa Leon — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41).
BUDGET	Total revenue between \$176,163 and \$394,396 — 0.67x to 1.50x the subject's \$262,931 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

**514** organizations qualified on sector, size, and geography → **514** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$16,842</b> 10TH	<b>\$44,292</b> 25TH	<b>\$72,201</b> MEDIAN	<b>\$102,605</b> 75TH	<b>\$142,042</b> 90TH	<b>\$85,000</b> THIS ORG · 63RD
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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 GA 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="#">Property Valuation Administrators'</a>	KY	\$263,472	Executive Di	\$79,720	<b>\$85,181</b>	2025
<a href="#">Cottage Grove Chamber Of Commerce</a>	WI	\$263,478	Executive Director	\$62,776	<b>\$68,905</b>	2023
<a href="#">Exhibitor Appointed Contractor Assn</a>	OR	\$262,283	Executive Di	\$112,292	<b>\$106,456</b>	2024
<a href="#">Homewood Chamber Of Commerce</a>	AL	\$263,675	Executive Director Through 0324	\$75,079	<b>\$82,802</b>	2024
<a href="#">South Congress Improvement Assoc</a>	TX	\$263,862	Executive Di	\$40,048	<b>\$40,897</b>	2024
<a href="#">Lisbon Civic &amp; Commerce Inc</a>	ND	\$261,860	Executive Dir.	\$5,865	<b>\$6,765</b>	2023
<a href="#">Louisville Independent Business Alliance</a>	KY	\$261,791	Executive Director	\$55,315	<b>\$60,669</b>	2024
<a href="#">Mukilteo Business Assoc Chamber Of Commerce</a>	WA	\$261,761	Executive Director	\$68,569	<b>\$64,522</b>	2023
<a href="#">Title Insurance Rating Bureau Of</a>	PA	\$264,658	Executive Director	\$70,431	<b>\$71,701</b>	2024
<a href="#">Johnston Chamber Of Commerce</a>	IA	\$264,845	Executive Di	\$63,742	<b>\$71,250</b>	2024
<a href="#">Digital Analytics Freedom Alliance</a>	DC	\$260,950	Treasurer	\$2,630	<b>\$2,295</b>	2025
<a href="#">Gillespie County Economic</a>	TX	\$264,944	Executive Director	\$150,907	<b>\$154,103</b>	2024
<a href="#">The Alliance Of Tbi &amp; Nhtd Waiver Providers Inc</a>	NY	\$260,770	Executive Director	\$55,000	<b>\$49,428</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Treasure Valley Rv Dealers Assoc</a>	ID	\$265,575	President	\$13,000	<b>\$14,535</b>	2023
<a href="#">Alameda Health System Medical Staff</a>	CA	\$265,796	Chief Of Staff	\$18,750	<b>\$16,528</b>	2024
<a href="#">Kansas Association Of Medicaid</a>	KS	\$260,000	Executive Director (Thru 1/23)	\$5,833	<b>\$6,623</b>	2023
<a href="#">Texas Land &amp; Mineral Owners Association</a>	TX	\$266,057	Executive Director	\$84,518	<b>\$88,858</b>	2023
<a href="#">Chamber Of Commerce Of Greater Vineland</a>	NJ	\$259,737	Executive Director	\$96,903	<b>\$86,047</b>	2025
<a href="#">Anti-malware Testing Standards</a>	CA	\$266,398	Coo	\$126,500	<b>\$114,805</b>	2023
<a href="#">New York Independent Contractors</a>	NY	\$266,427	Executive Dir	\$52,000	<b>\$49,385</b>	2023
<a href="#">Int'l Conf Of Symphony And Opera Musicians</a>	VA	\$259,149	Chairperson	\$7,363	<b>\$7,071</b>	2025
<a href="#">Ireland Network Chicago Nfp</a>	IL	\$258,877	Executive Director	\$26,006	<b>\$26,100</b>	2024
<a href="#">Bulgaria Innovation Hub Inc</a>	CA	\$267,003	Executive Director	\$151,350	<b>\$137,358</b>	2023
<a href="#">Athens Farmers Market</a>	OH	\$267,020	Manager	\$12,000	<b>\$12,975</b>	2024
<a href="#">Novato Downtown Old Town Business</a>	CA	\$258,312	Executive Dir.	\$78,624	<b>\$69,308</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA cost of living and 2025 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 GA 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	514 organizations. Compensation range \$1–\$433,516; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$262,931); for reference, expenses \$255,130 and assets \$135,274.
ROLE MATCH	Jennifer Rosa Leon, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	21 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	63 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	65 <sup>th</sup>
Reportable pay only (column D), adjusted	65 <sup>th</sup>
All sources (D + E + F), adjusted	60 <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 (Jennifer Rosa Leon) 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 514 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,000 is reasonable (approximately the 63<sup>rd</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.