

Clutch Up Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Marcus Rojas, Executive Director / CEO** (\$8,000) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

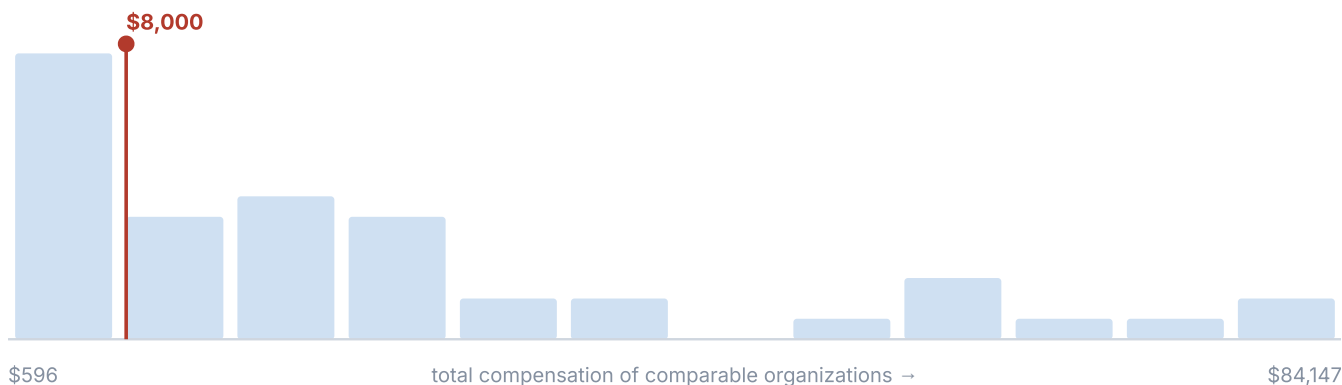
Benchmarked executive: Marcus Rojas — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N63).
BUDGET	Total revenue between \$110,730 and \$247,903 — 0.67x to 1.50x the subject's \$165,269 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

45 organizations qualified on sector, size, and geography → **45** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,572	\$6,268	\$16,111	\$29,139	\$61,265	\$8,000
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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 CA 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
Bsp Blacksox Inc	MD	\$170,276	Treasurer	\$1,950	\$2,111	2023
Bridge City Little League Inc	TX	\$173,155	Concessions Mgr	\$28,447	\$32,009	2024
Fm Sports Baseball Club	WA	\$173,834	President & General Manage	\$15,998	\$16,111	2024
Eugene Baseball Challengers	OR	\$154,619	Vice President	\$2,000	\$2,151	2023
Ohio Bruins Baseball Inc	OH	\$177,176	President\tr	\$5,000	\$5,957	2024
Nebraska Softball Foundation	NE	\$150,547	Secretary	\$50,334	\$62,695	2023
Harris Ball Club Inc	TN	\$189,235	Hausman Fina	\$21,333	\$25,224	2024
The Smartplay	AL	\$140,766	Executive Director	\$65,000	\$78,989	2024
Grand River Entertainment	MO	\$136,482	General Manager/director	\$2,500	\$2,978	2024
Slo Baseball Alliance Foundation Inc	CA	\$134,539	President	\$52,500	\$49,679	2025
The Natasha Watley Foundation	CA	\$197,027	Executive Di	\$30,000	\$29,139	2024
Villages Baseball Association Inc	FL	\$198,618	Director - Advanced Baseba	\$1,075	\$1,136	2024
Stone City Softball Inc	IL	\$198,811	Director	\$6,105	\$6,751	2024
Clarksburg Baseball & Softball Inc	MD	\$199,636	Vice President	\$8,000	\$8,413	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Miracle League Of Delray Beach Inc	FL	\$204,329	Executive Director	\$70,000	\$73,970	2024
Miracle League Of Grand Island &	NY	\$125,038	Executive Di	\$22,000	\$23,022	2023
Durango Baseball And Softball	CO	\$206,279	Frm Executive Director	\$11,020	\$12,237	2023
Grand Forks Area Youth Baseball	ND	\$207,309	President/executive Director	\$10,000	\$12,344	2024
Phoenix Futbol Club Inc	NE	\$207,458	Club Administrator	\$15,580	\$18,364	2025
North Liberty Youth Baseball & Softball	IA	\$122,591	—	\$48,000	\$59,119	2024
Northside Pdx	OR	\$209,935	President	\$6,000	\$6,268	2024
Denton Boys Baseball Inc	TX	\$211,757	Office Manager	\$20,592	\$22,573	2025
National Amateur Baseball Federation Inc	MS	\$211,878	Executive Director	\$33,000	\$41,342	2024
Frank Manning Baseball League	TX	\$213,112	President	\$5,836	\$6,567	2024
New England Diamond Gems	NH	\$215,457	Executive Di	\$39,300	\$40,818	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 **45** organizations. Compensation range \$596–\$84,147; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$165,269); for reference, expenses \$156,273 and assets \$71,262.
ROLE MATCH	Marcus Rojas, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	4 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	31 st
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	31 st

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 (Marcus Rojas) 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 45 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,000 is reasonable (approximately the 31st 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.