

The Manhattan Chamber Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Jason Smith, Executive Director / CEO** (\$15,872) against **every comparable organization** that fit the selection criteria — **246** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

Benchmarked executive: Jason Smith — 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

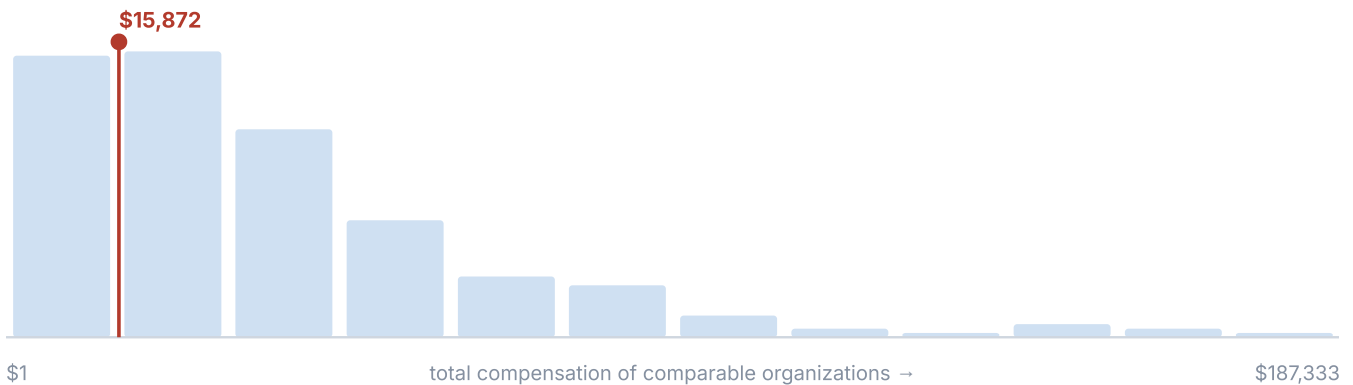
SECTOR Organizations sharing the subject's NTEE classification (S31).

BUDGET Total revenue between \$52,121 and \$116,691 — 0.67x to 1.50x the subject's \$77,794 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

246 organizations qualified on sector, size, and geography → **246** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$6,709	\$14,899	\$28,272	\$49,829	\$81,465	\$15,872
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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 KS 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
The Hispanic Chamber Of Commerce Of Grand Prairie	TX	\$77,773	President	\$7,000	\$6,295	2024
Emerge Alliance	MD	\$77,600	Chairman	\$4,510	\$3,791	2024
La Paz Economic Development Corp	AZ	\$78,013	President	\$75,000	\$63,178	2025
Neon Business Finance	MN	\$78,173	President	\$38,459	\$34,167	2024
28 Realty Inc	NY	\$78,190	President/bus Manager	\$188,635	\$153,253	2024
Barrio Logan Association	CA	\$77,320	Director	\$53,800	\$41,768	2024
Iuec Local 8 Holding Company Inc	CA	\$78,519	President	\$2,910	\$2,326	2023
Church Music Publishers Association	TN	\$76,726	Ceo	\$29,040	\$27,445	2024
Corporacion Ele	CA	\$78,877	Director	\$24,000	\$18,632	2024
Southwest Veterans Chamber Of Commerce	AZ	\$76,695	Executive Dir.	\$26,791	\$23,165	2024
Glcac Support Corporation	MA	\$79,280	President	\$32,024	\$25,873	2024
Tacoma-pierce County Chamber Of Commerce	WA	\$76,289	President And Ceo	\$7,708	\$6,205	2024
Benevolent & Protective Order Of	UT	\$76,258	Treasurer	\$7,720	\$6,921	2025
Spokane Area Business Foundation	WA	\$79,356	Ceo & Director	\$27,509	\$22,144	2024
Cam Foundation	CA	\$76,141	President	\$40,000	\$31,054	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Montgomery Area Chamber Of Commerce	TX	\$79,463	Executive Dir.	\$57,750	\$53,472	2023
Northwestern Showmen's Club	OR	\$79,706	Secretary	\$9,000	\$7,515	2024
Orlando Area Advertising Federation	FL	\$79,800	Executive Director	\$12,000	\$9,874	2025
Grants Mainstreet Project	NM	\$75,786	Executive Dire	\$26,017	\$24,510	2025
Lower Santa Cruz River Allianceinc	AZ	\$80,000	President Ce	\$52,500	\$46,736	2023
Pursuing Transformation Inc	PA	\$75,584	President	\$25,731	\$23,752	2023
Greater East St Louis Community	IL	\$80,202	Executive Director	\$45,050	\$39,820	2024
Wake Forest Innovation Quarter Cdc	NC	\$75,240	Director & President	\$56,067	\$53,624	2023
Innovation Fund America Inc	OH	\$75,113	Treasurer	\$17,000	\$16,188	2024
Borderplex Community Capital Inc	TX	\$80,591	President & Ceo	\$91,437	\$82,235	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 246 organizations. Compensation range \$1–\$187,333; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$77,794); for reference, expenses \$113,340 and assets \$336,293. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Jason Smith, reported title " <i>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	85 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	26 th
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	87 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 (Jason Smith) 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 246 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,872 is reasonable (approximately the 26th 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.