

## Albany Usbc Association

Executive Director / CEO

EIN 562587563

NY · NTEE N70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Napier, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **149** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Robert Napier — reported title “OFFICE MANAGER”, 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 (N70).

**BUDGET** Total revenue between \$57,792 and \$129,385 — 0.67× to 1.50× the subject's \$86,257 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue.

**149** organizations qualified on sector, size, and geography

→ **149** within the band from the benchmarked peer set.

### Distribution of comparable compensation



\$2,134

\$5,828

\$16,112

\$33,839

\$50,806

\$12,000



## ■ 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="#">Beverly Hills Athletic Alumni Association</a>	CA	\$86,479	Secretary Treasurer	\$36,000	<b>\$32,553</b>	2025
<a href="#">Usbc 80639 Greater Portland Bowling</a>	OR	\$85,383	Assoc. Manager	\$36,749	<b>\$35,738</b>	2025
<a href="#">Karate Five Association Inc</a>	TN	\$87,422	President	\$2,800	<b>\$3,257</b>	2023
<a href="#">Atascadero Greyhound Foundation</a>	CA	\$87,651	Executive Dir.	\$36,650	<b>\$34,018</b>	2024
<a href="#">Rolling Thunder Volleyball Club Inc</a>	IL	\$87,828	President	\$6,000	<b>\$6,341</b>	2024
<a href="#">Riley's Catch</a>	NC	\$84,405	Executive Director	\$10,000	<b>\$11,106</b>	2024
<a href="#">Breeze Softball Inc Aka</a>	CA	\$83,635	Event Coordi	\$2,400	<b>\$2,227</b>	2024
<a href="#">Otsego Sailing Club</a>	NY	\$83,453	Treasurer (Paymaster)	\$3,408	<b>\$3,310</b>	2024
<a href="#">Lake State Alpine Racing</a>	MN	\$89,310	Treasurer	\$3,500	<b>\$3,622</b>	2025
<a href="#">Robert W Johnson Community Center Inc</a>	MD	\$89,475	Executive Director	\$29,092	<b>\$29,235</b>	2024
<a href="#">The Southwest Sports Foundation</a>	TX	\$82,662	President	\$42,000	<b>\$45,160</b>	2024
<a href="#">California Professional Horsemens Foundation</a>	CA	\$89,857	Executive Director	\$23,600	<b>\$21,905</b>	2024
<a href="#">Black Hills Community Soccer Complex</a>	WA	\$90,073	Field Manager	\$19,500	<b>\$18,767</b>	2024
<a href="#">Northampton Liederkrantz</a>	PA	\$82,383	President	\$1,309	<b>\$1,367</b>	2025
<a href="#">Dogsmile Adventures Inc</a>	ID	\$90,530	Executive Director	\$64,316	<b>\$73,544</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tamina Community Center</a>	TX	\$90,973	Executive Director	\$39,769	<b>\$42,761</b>	2024
<a href="#">The Bridge House</a>	AR	\$91,531	Director	\$114	<b>\$142</b>	2023
<a href="#">Union City Eagle Aquatic Club Corp</a>	NJ	\$91,573	President	\$13,741	<b>\$13,577</b>	2023
<a href="#">The Mccall Group</a>	CA	\$91,878	Executive Director	\$57,600	<b>\$55,042</b>	2023
<a href="#">Downtown Coaches Association</a>	OH	\$80,543	Executive Director	\$3,600	<b>\$3,993</b>	2025
<a href="#">United States Field Hockey</a>	CO	\$91,987	Executive Di	\$114,583	<b>\$121,589</b>	2023
<a href="#">Voice In The Wilderness</a>	TX	\$80,165	Executive Direc	\$5,414	<b>\$5,993</b>	2023
<a href="#">Des Moines Area Sports &amp; Tourism</a>	IA	\$80,000	President/ceo	\$35,812	<b>\$41,062</b>	2025
<a href="#">Kalamazoo Soccer Club</a>	MI	\$92,953	Registrar	\$3,699	<b>\$4,225</b>	2023
<a href="#">Temple Recreation Association</a>	PA	\$93,035	President	\$14,600	<b>\$16,112</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 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 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	<b>149</b> organizations. Compensation range \$56–\$203,189; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$86,257); for reference, expenses \$89,771 and assets \$223,755.
ROLE MATCH	Robert Napier, reported title " <i>OFFICE MANAGER</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** 12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 7 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	40 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	42 <sup>nd</sup>
Reportable pay only (column D), adjusted	45 <sup>th</sup>
All sources (D + E + F), adjusted	38 <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 (Robert Napier) 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 149 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 40<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.