

Canoeing For Kids

Executive Director / CEO

EIN 570965979

SC · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jay Alley, Executive Director / CEO** (\$31,500) against **every comparable organization** that fit the selection criteria — **142** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

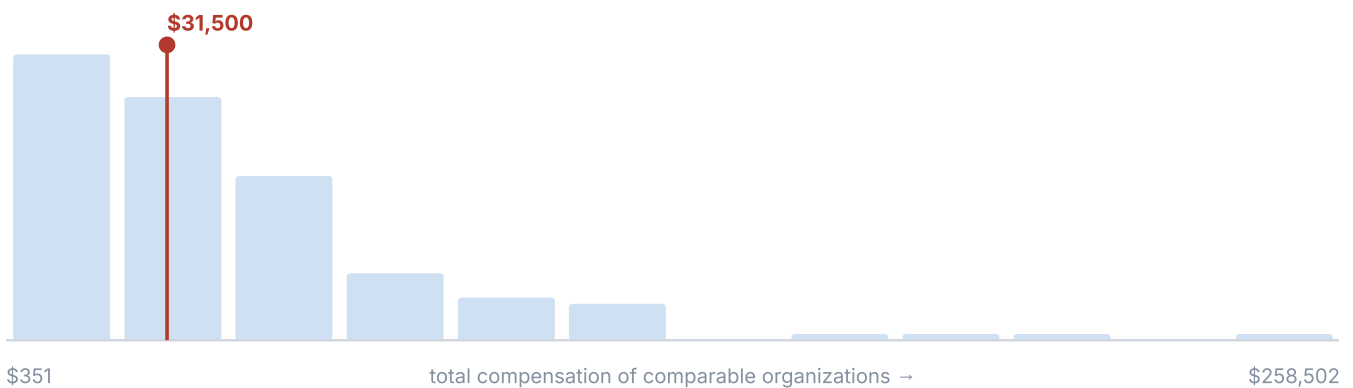
Benchmarked executive: Jay Alley — reported title “Exexecutive Dir”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$108,929 and \$243,871 — 0.67x to 1.50x the subject's \$162,581 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

142 organizations qualified on sector, size, and geography → **142** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,274	\$15,368	\$34,199	\$56,748	\$91,822	\$31,500
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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 SC 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
Torch Foundation	CA	\$162,480	President & Ceo	\$151,000	\$128,676	2023
Women In Charge	MO	\$163,296	Co-executive Director	\$9,756	\$9,905	2024
Royal Promise	MN	\$163,641	President	\$3,000	\$2,841	2024
The Above And Beyond Foundation	IL	\$164,349	Treasurer	\$1,590	\$1,498	2024
Berkeley College Foundation	NJ	\$164,413	Executive Director	\$43,966	\$36,658	2025
Roswell Sertoma Club Inc	NM	\$160,632	Secretary	\$5,008	\$5,163	2024
David & Ruth Moskowitz Family Charitable	OH	\$160,207	Trustee	\$54,292	\$56,748	2023
The Mascarenas Foundation	TX	\$160,200	Vice President	\$25,500	\$24,451	2024
Oak Hills Memorial Foundation Inc	MN	\$165,636	Administrator	\$31,555	\$29,887	2024
Rotary Club Of The Villages Foundation Inc	FL	\$166,275	Treasurer	\$1,200	\$1,053	2025
Nwa Challenge For Hope Inc	AR	\$158,642	Executive Director	\$28,000	\$31,060	2023
Curing Retinal Blindness	OH	\$158,539	Ceo	\$49,332	\$51,564	2023
Sertoma International Nashville	TN	\$167,054	Executive Director	\$25,000	\$24,540	2025
Oberry Center Foundation Inc	NC	\$167,433	Executive Director	\$55,635	\$55,103	2024
Wallance County Foundation	KS	\$168,299	Chairperson	\$5,088	\$5,269	2024
Chase Brexton Realty Inc	MD	\$155,000	Vice President	\$82,902	\$74,293	2024
Hope's In Nfp	IL	\$154,887	Director	\$56,249	\$53,007	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Professional Peace Officers Star And	CA	\$171,548	President	\$2,490	\$2,061	2024
Jewish Foundation For Group Homes	MD	\$152,614	Makom's Ceo	\$49,503	\$44,362	2024
Friends Of Mend Inc	NJ	\$152,157	Treasurer	\$18,012	\$15,415	2024
Beyond The Fairways Foundation	IA	\$151,893	Executive Director	\$113,300	\$122,427	2023
Texas Christian Foundation	TX	\$173,694	Relationship Manager	\$103,507	\$99,247	2024
Friends Of Laguna Atascosa National	TX	\$150,199	Executive Dir.	\$12,571	\$12,054	2024
Peace Properties Inc	MA	\$150,093	Executive Director	\$35,094	\$30,229	2024
Steps Together A Nj Non Profit	NJ	\$175,905	Executive Director	\$15,400	\$13,569	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 142 organizations. Compensation range \$351–\$258,502; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$162,581); for reference, expenses \$125,565 and assets \$676,576.

ROLE MATCH Jay Alley, reported title "*Exexecutive Dir*", 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	44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	48 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	32 nd

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 (Jay Alley) 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 142 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,500 is reasonable (approximately the 48th 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.