

# Out Georgia Business Alliance

Executive Director / CEO

EIN 582114252

GA · NTEE S41

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Christopher Lugo, Executive Director / CEO** (\$79,911) against **every comparable organization** that fit the selection criteria — **542** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 61<sup>st</sup> percentile of comparable organizations**

within the typical range

**Benchmarked executive:** Christopher Lugo — 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).

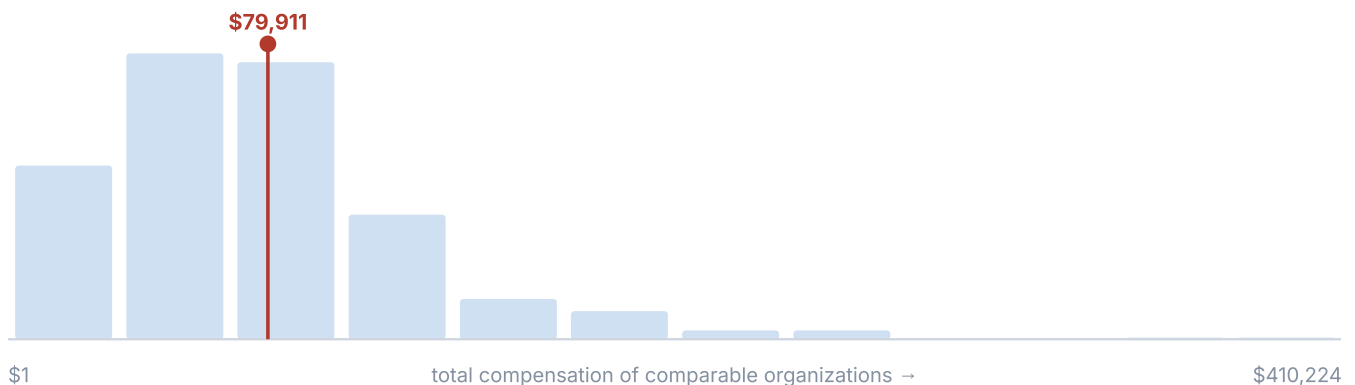
**BUDGET** Total revenue between \$195,251 and \$437,130 — 0.67x to 1.50x the subject's \$291,420 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

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

→ **542** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,312	\$43,256	\$70,012	\$98,243	\$134,469	<b>\$79,911</b>
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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="#">Downtown Vacaville Business</a>	CA	\$290,813	Executive Dir.	\$81,415	<b>\$69,919</b>	2023
<a href="#">Boaz Chamber Of Commerce</a>	AL	\$290,474	Executive Di	\$53,942	<b>\$56,294</b>	2024
<a href="#">Pacific Association Of Domestic</a>	CA	\$292,507	Executive Director	\$52,500	<b>\$43,793</b>	2024
<a href="#">Mason Contractors Association Of</a>	IL	\$292,630	Executive Secretary	\$190,225	<b>\$180,657</b>	2024
<a href="#">Hopewell Prince George Chamber Of Commerce</a>	VA	\$292,646	Ceo	\$80,000	<b>\$76,822</b>	2023
<a href="#">Slag Cement Association</a>	MI	\$289,770	Director Of Finance	\$455	<b>\$454</b>	2024
<a href="#">Wellington Chamber Of Commerce Inc</a>	FL	\$289,708	Executive Director	\$108,276	<b>\$98,260</b>	2024
<a href="#">Clean Fuels Michigan</a>	MI	\$293,151	Executive Dir.	\$116,995	<b>\$116,654</b>	2024
<a href="#">Boone Area Chamber Of Commerce</a>	IA	\$289,462	Executive Dir.	\$70,409	<b>\$74,473</b>	2024
<a href="#">Research Triangle Cleantech Cluster</a>	NC	\$293,453	Executive Dir.	\$133,976	<b>\$137,678</b>	2023
<a href="#">Accessibility Professionals Association</a>	TX	\$288,892	Executive Director	\$75,108	<b>\$74,722</b>	2023
<a href="#">Independent Electrical Contractors</a>	TN	\$294,020	Executive Di	\$58,019	<b>\$60,653</b>	2023
<a href="#">Chicagoland Food Inc</a>	IL	\$294,169	Executive Director	\$50,000	<b>\$47,486</b>	2024
<a href="#">International Biometrics</a>	DC	\$294,211	Managing Director	\$150,000	<b>\$130,912</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Maryland Affordable Housing Coalition</a>	MD	\$294,509	Executive Director	\$138,085	<b>\$128,392</b>	2023
<a href="#">Beckley Board Of Realtors Inc</a>	WV	\$288,077	Executive Of	\$25,217	<b>\$26,376</b>	2024
<a href="#">Downtown Eugene Inc</a>	OR	\$294,786	Secretary	\$27,500	<b>\$24,035</b>	2025
<a href="#">Arizona Craft Brewers Guild Inc</a>	AZ	\$288,025	Executive Director	\$55,000	<b>\$52,606</b>	2023
<a href="#">Small Business In Transportation</a>	FL	\$287,830	President	\$75,000	<b>\$70,072</b>	2023
<a href="#">Tampa Bay Trial Lawyers Association</a>	FL	\$287,622	Executive Di	\$56,000	<b>\$52,321</b>	2023
<a href="#">National Archery Buyers Association</a>	MN	\$287,339	Executive Director	\$86,210	<b>\$84,721</b>	2023
<a href="#">Motion Palpation Institute Inc</a>	OH	\$287,259	President	\$15,000	<b>\$15,348</b>	2024
<a href="#">Midwest Manufacturers' Association</a>	MN	\$295,776	Executive Director	\$79,255	<b>\$77,886</b>	2023
<a href="#">Waterford Community Fair Association</a>	PA	\$296,064	Treasurer	\$6,000	<b>\$5,951</b>	2023
<a href="#">Iowa Brewers Guild</a>	IA	\$286,382	Executive Director	\$106,262	<b>\$109,499</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 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 **542** organizations. Compensation range \$1–\$410,224; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$291,420); for reference, expenses \$289,564 and assets \$106,725.
ROLE MATCH	Christopher Lugo, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	23 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	61 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	57 <sup>th</sup>
Reportable pay only (column D), adjusted	63 <sup>rd</sup>
All sources (D + E + F), adjusted	58 <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 (Christopher Lugo) 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 542 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,911 is reasonable (approximately the 61<sup>st</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.