

Pine Tree Coutry Club

Executive Director / CEO

EIN 620761483

TN · NTEE N50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tony Beasley, Executive Director / CEO** (\$39,780) against **every comparable organization** that fit the selection criteria — **86** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

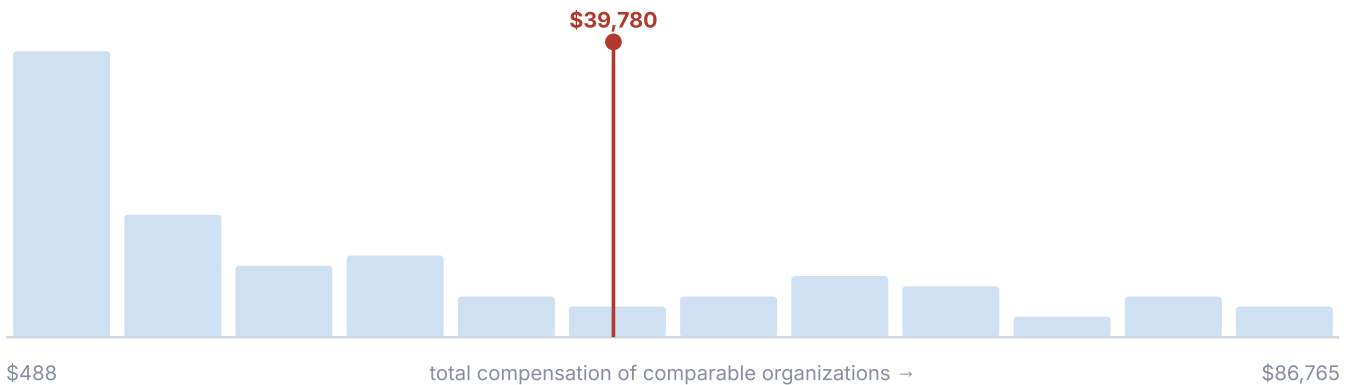
Benchmarked executive: Tony Beasley — reported title “GROUNDS MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N50).
BUDGET	Total revenue between \$225,118 and \$503,997 — 0.67x to 1.50x the subject's \$335,998 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N50), nationwide + budget 0.67–1.5x revenue.

86 organizations qualified on sector, size, and geography → **86** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,010	\$5,525	\$19,548	\$45,719	\$64,570	\$39,780
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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 TN 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
Motorcycle Roadracing Association Inc	CO	\$336,507	President	\$6,265	\$5,715	2023
Women Of Colors	MI	\$339,290	President	\$67,226	\$66,013	2023
Home Association Ephraim Slaug	PA	\$332,199	President	\$10,484	\$9,946	2023
Bristol Polish American Citizens	CT	\$340,759	Treasurer	\$22,880	\$19,824	2024
Abilene Clay Sports	TX	\$342,223	Club Manager	\$36,601	\$33,832	2024
Peace Islands Institute Inc	NJ	\$326,609	Executive Di	\$85,821	\$72,897	2023
German American Federation	PA	\$348,517	President	\$10,116	\$9,322	2024
Play Area Association Inc	NY	\$322,322	Pal Teacher	\$73,281	\$59,613	2025
Goodwill Beneficial Association	PA	\$321,975	Financial Secretary/direct	\$2,951	\$2,800	2023
The American Italian Bocce Club Of Royersford Pa	PA	\$352,147	Treasurer	\$58,863	\$55,844	2023
Pacific Beach Tennis Club	CA	\$353,647	Club Manager	\$101,221	\$83,152	2023
Pilaguamish Community Club	WA	\$318,090	Ranger	\$23,764	\$20,241	2023
Island Country Club	ME	\$354,550	Director	\$2,422	\$2,307	2023
Monroe County Public School Athletic	NY	\$315,818	President	\$23,690	\$19,271	2025
Mt Pleasant Fire Co Social Quarters	PA	\$356,673	President	\$5,200	\$4,792	2024
Center For Sex Positive Culture	WA	\$357,806	Bookkeeper	\$14,255	\$11,793	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Clarion County Rod & Gun Club	PA	\$358,511	Treasurer/se	\$8,631	\$8,188	2023
Gary Sportsmen Club	IN	\$312,840	President	\$500	\$488	2024
Mertztown Rod And Gun Club	PA	\$360,677	Steward	\$8,717	\$8,033	2024
Newberry Independent Club	PA	\$311,297	President	\$10,800	\$10,246	2023
West End Fire Company No 3	PA	\$360,857	Trustee	\$3,604	\$3,321	2024
Shift Community Cycles	OR	\$362,333	Executive Dir.	\$49,600	\$43,820	2023
Ohio Gun Owners	OH	\$363,859	Executive Director	\$72,000	\$72,549	2023
Upper Saucon Social Quarters	PA	\$307,910	Bar Manager	\$22,985	\$21,806	2023
Soul Purpose Of New York Inc	NY	\$307,312	Treasurer/director	\$5,000	\$4,298	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 86 organizations. Compensation range \$488–\$86,765; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$335,998); for reference, expenses \$292,028 and assets \$283,326.

ROLE MATCH Tony Beasley, reported title "*GROUND S MANAGER*", 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	70 th
Total compensation (D + F), as reported (no adjustments)	67 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	70 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 (Tony Beasley) 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 86 similarly situated organizations (Same NTEE sector (N50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,780 is reasonable (approximately the 70th 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.