

Birmingham Swim League

Executive Director / CEO

EIN 630589921
 AL · NTEE N67Z
 FY ending 2025-08-31
June 10, 2026

This analysis benchmarks the total compensation of **James Barber, Executive Director / CEO** (\$12,940) against **every comparable organization** that fit the selection criteria — **111** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

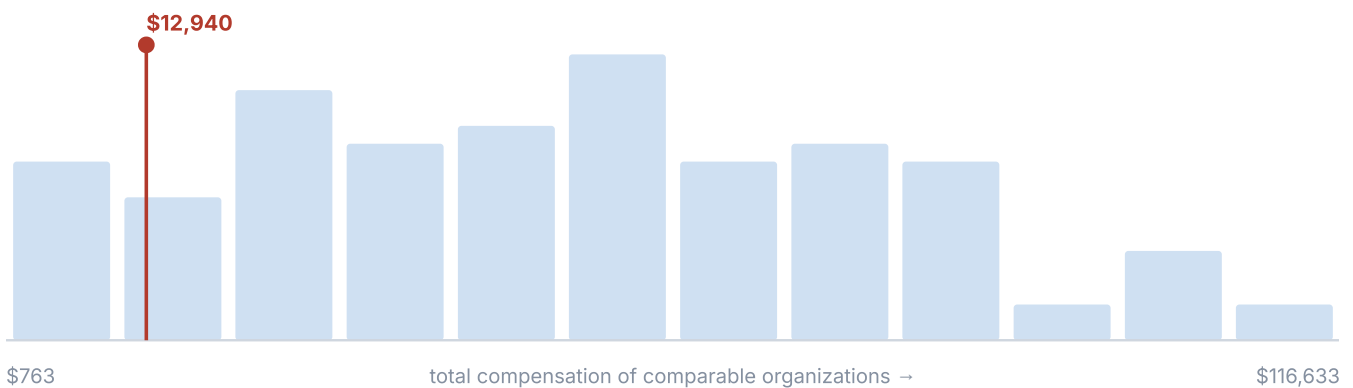
Benchmarked executive: James Barber — reported title “INTERIM HEAD”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N67Z).
- BUDGET** Total revenue between \$246,093 and \$550,956 — 0.67x to 1.50x the subject's \$367,304 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

111 organizations qualified on sector, size, and geography → **111** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,801	\$27,080	\$49,939	\$71,304	\$83,685	\$12,940
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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 AL 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
Aquatics Unlimited	MI	\$366,379	Head Coach	\$50,923	\$49,939	2024
Renton Rowing Center	WA	\$368,564	Executive Director	\$61,500	\$53,861	2023
Swim Strongsville Inc	OH	\$368,575	Head Coach	\$76,088	\$74,596	2025
San Diego East County Aquatics	CA	\$365,527	Ceo	\$40,000	\$32,817	2024
Marin County Swim Association	CA	\$369,711	President	\$34,750	\$29,352	2023
Oregon Rowing Unlimited-pdx	OR	\$369,726	President	\$73,298	\$66,585	2023
South Tampa Aquatic Team	FL	\$369,845	President	\$41,000	\$36,596	2024
Aulea Swim Club	HI	\$362,635	Secretary	\$27,280	\$22,608	2025
Davis Aquatic Masters	CA	\$356,384	Finance Dir.	\$13,680	\$11,224	2024
Swift Aquatics Llc	IL	\$380,135	Officer	\$76,346	\$73,421	2023
Frederick Area Swim Team Inc	MD	\$382,688	President	\$2,943	\$2,691	2023
Long Beach Shore Aquatics Inc	CA	\$385,894	President	\$35,650	\$29,248	2024
Solano Aquatic Sea Otters	CA	\$386,023	Coach	\$79,800	\$65,471	2024
Cdm Aquatics Federation	CA	\$388,281	President	\$30,150	\$25,467	2023
Michigan Swimming Inc	MI	\$337,862	Treasurer/se	\$60,750	\$59,577	2024
City Island Rowing Inc	NY	\$397,021	Executive Dire	\$65,675	\$58,052	2023
Bay Ridge Aquatics Institute Inc	NY	\$398,298	Treasurer	\$30,983	\$26,601	2024
South Orange County Aquatics	CA	\$335,072	Ceo	\$102,000	\$83,685	2024
Aquasol Sacramento	CA	\$334,508	President	\$64,907	\$54,825	2023
Team Y2k	IL	\$403,387	President	\$90,500	\$87,032	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sooner Swim Club Of Norman	OK	\$327,178	Head Coach	\$26,340	\$27,558	2024
Peninsula Aquatic Center Junior Crew	CA	\$325,845	Vice President	\$51,000	\$43,079	2023
Waco Rowing Club Inc	TX	\$324,668	Executive Dir.	\$30,588	\$29,931	2023
Mission Aurora Colorado Swim Team	CO	\$410,117	Head Coach	\$73,502	\$65,238	2025
United States Diving Foundation	TX	\$323,705	President	\$7,700	\$7,319	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL cost of living and 2025 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 AL 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 111 organizations. Compensation range \$763–\$116,633; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$367,304); for reference, expenses \$394,662 and assets \$146,630.

ROLE MATCH James Barber, reported title "*INTERIM HEAD*", 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	12th
Total compensation (D + F), as reported (no adjustments)	9th

 Reportable pay only (column D), adjusted
14th

 All sources (D + E + F), adjusted
12th

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 (James Barber) 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 10, 2026, comparing compensation against 111 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,940 is reasonable (approximately the 12th 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 10, 2026.