

Public Service Health Club

Executive Director / CEO

EIN 741473384

TX · NTEE Y43

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sharon L Pogue, Executive Director / CEO** (\$5,905) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

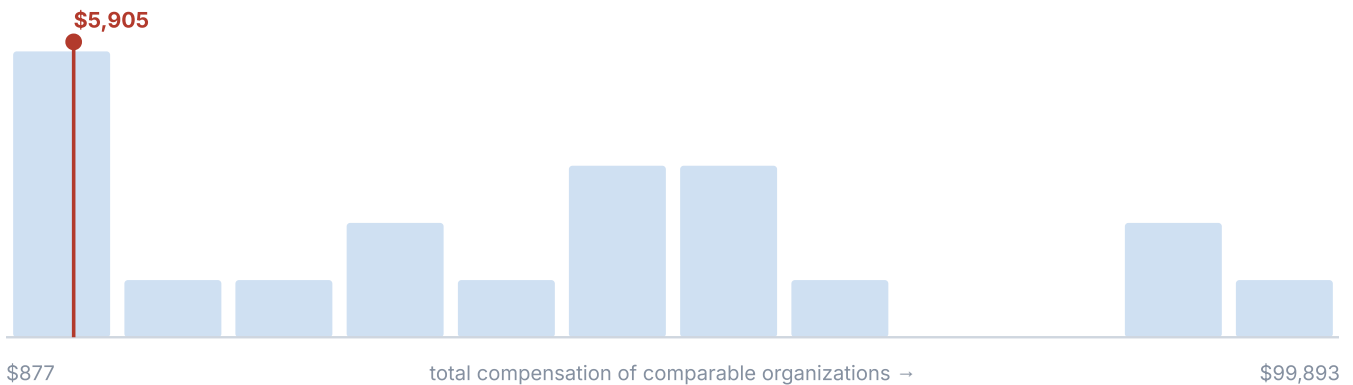
Benchmarked executive: Sharon L Pogue — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y43).
BUDGET	Total revenue between \$159,313 and \$356,673 — 0.67x to 1.50x the subject's \$237,782 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y43), nationwide + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,281	\$9,427	\$39,195	\$58,195	\$85,939	\$5,905
---------	---------	----------	----------	----------	---------



■ 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 TX 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
Rfa Post Retirement Medical Life	DC	\$235,171	President	\$30,515	\$26,002	2024
United Association Of Journeymen Lu 286	TX	\$229,110	President	\$59,799	\$58,083	2024
Catskill Teachers Association	NY	\$223,625	President	\$1,500	\$1,316	2024
Obi Retiree Medical Voluntary	NH	\$221,928	Trustee	\$32,000	\$28,691	2024
The Miaamsaa Voluntary Beneficiary Association Trust	MA	\$217,784	Trustee	\$39,046	\$35,076	2023
Rockford Police Relief Association	IL	\$261,632	President	\$1,010	\$964	2024
Plumbers And Steamfitters Local 521	WV	\$264,667	Trustee	\$81,605	\$85,796	2024
Wcribma - Veba	MA	\$209,745	Trustee	\$114,482	\$99,893	2024
Southern Connecticut District Roofers	CT	\$202,988	Trustee	\$46,211	\$43,314	2023
Employer-contribution Veba Trust Depauw University	IN	\$276,649	Vice President For Finance And Administration (Beginning 7/15/22))	\$58,924	\$62,119	2023
Houston Policeman's Burial Fund Association Inc	TX	\$279,757	Treasurer	\$12,000	\$11,656	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
1199 Seiugreater New York Job Security	NY	\$193,732	Executive Director	\$27,740	\$25,059	2023
Florida Association Of Court Clerks Inc	FL	\$191,365	Ceo	\$57,334	\$52,299	2024
Central Plumbing & Heating Inc	MT	\$291,943	Plan Administrator	\$44,781	\$48,256	2023
Tower Automotive Non-union Retirees Veba	WI	\$175,032	Member, Administrative Board	\$2,700	\$2,739	2024
Nreca Post-employment Health Reimbursement	VA	\$304,180	Cfo	\$90,364	\$87,223	2023
Ichabod Crane Teachers Association	NY	\$325,866	Membership/benefits Coordinator	\$1,584	\$1,431	2023
Police Officers Association Of	MI	\$333,252	President	\$45,930	\$46,033	2024
Upstate Union Health And Welfare Fund	NY	\$335,133	Chairman	\$66,708	\$58,531	2024
Western Sullivan United Teachers &	NY	\$345,557	Treasurer	\$1,000	\$877	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 20 organizations. Compensation range \$877–\$99,893; filing years 2023–2024.

SIZE BASIS	Matched on total revenue (\$237,782); for reference, expenses \$269,562 and assets \$428,880.
ROLE MATCH	Sharon L Pogue, reported title " <i>TREASURER</i> ", 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	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	25 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	25 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 (Sharon L Pogue) 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 20 similarly situated organizations (Same NTEE sector (Y43), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,905 is reasonable (approximately the 25th 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.