

Idaho Petroleum Marketers & Convenience Store Association Co Wpma

Executive Director / CEO

EIN 810568975
 UT · NTEE S41
 FY ending 2025-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Suzanne Budge, Executive Director / CEO** (\$82,337) against **every comparable organization** that fit the selection criteria — **549** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

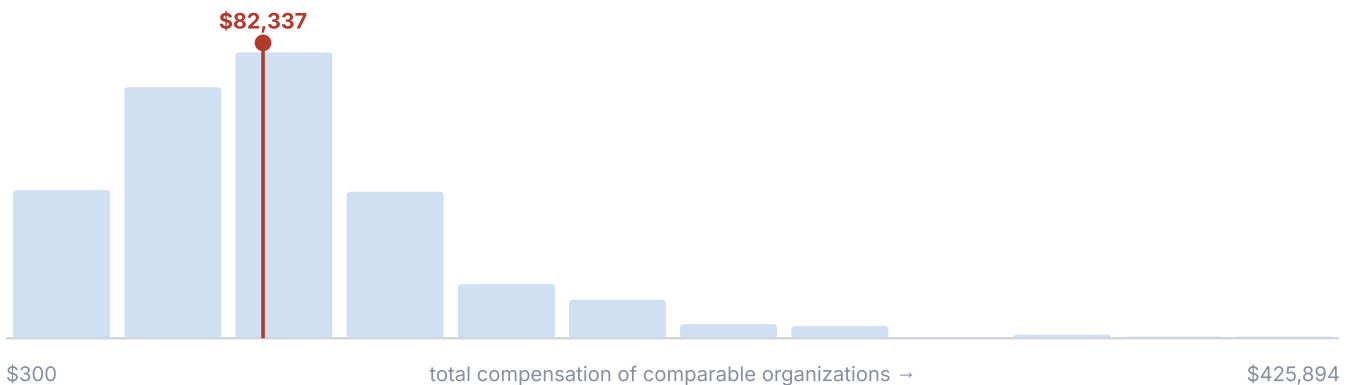
Benchmarked executive: Suzanne Budge — reported title “State Executive”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41).
BUDGET	Total revenue between \$236,741 and \$530,017 — 0.67x to 1.50x the subject's \$353,345 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

549 organizations qualified on sector, size, and geography → **549** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,708 10TH	\$50,654 25TH	\$78,879 MEDIAN	\$112,678 75TH	\$156,173 90TH	\$82,337 THIS ORG · 52ND
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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 UT 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
Farm And Ranch Freedom Alliance	TX	\$353,371	Executive Director	\$33,567	\$33,675	2024
Midlands African Chamber Inc	NE	\$352,955	Ceo	\$57,692	\$64,070	2023
Greater Elizabeth Chamber Of Commerce	NJ	\$354,102	President	\$137,376	\$123,012	2024
South Dakota Biotechnology Association	SD	\$352,301	Executive Director	\$120,500	\$133,375	2024
Greater Fayetteville Chamber	NC	\$352,168	Executive Di	\$94,850	\$101,194	2023
Flowood Best	MS	\$351,575	Executive Director	\$77,262	\$86,301	2024
Association Of Insurance & Reins	NY	\$357,133	Executive Di	\$182,500	\$170,278	2023
The Lee County Medical Society Inc	FL	\$349,429	Executive Director	\$104,355	\$98,319	2024
450 Mhz Alliance	CA	\$357,310	Director	\$102,800	\$89,027	2024
Grayslake Chamber Of Commerce	IL	\$358,319	Executive Di	\$70,000	\$69,019	2024
Mid-oregon Chapter Independent	OR	\$358,495	Executive Di	\$75,530	\$70,345	2024
International Society Of Ocular Oncology	WI	\$347,733	Director	\$3,500	\$3,666	2024
Arkansas Cable Telecommunications Association	AR	\$347,185	Executive Director	\$194,000	\$218,701	2024
Cfa Society North Carolina Inc	NC	\$359,655	Executive Director	\$102,750	\$106,478	2024
Leadingage Kentucky Inc	KY	\$359,689	President	\$170,581	\$189,230	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Association Of State Criminal	VA	\$359,801	Executive Dir.	\$40,000	\$38,734	2024
Skokie Chamber Of Commerce	IL	\$360,235	President & Ceo	\$109,358	\$111,010	2023
Metropolitan Business And Citizens Association Inc	NJ	\$360,677	Community Relations	\$125,000	\$111,930	2024
Greater Austin Black Chamber Of Commerce	TX	\$345,608	Director	\$82,500	\$85,211	2023
Tarrant Regional	TX	\$361,480	Executive Director	\$198,000	\$198,639	2024
Inland Empire Tourism Council	CA	\$344,902	Executive Director	\$268,738	\$232,731	2024
The Greater Glendale Chamber Of	CO	\$344,874	Coo	\$76,000	\$73,087	2024
Southern Independent Bookseller Alliance	NC	\$362,725	Executive Dir.	\$80,000	\$82,902	2024
Iowa Great Lakes Board Of Realtors	IA	\$362,883	Executive Direc	\$62,180	\$68,281	2024
Mechanical Contractors Association Of New Orleans Inc	LA	\$343,533	Exec. Director	\$117,600	\$133,707	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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 **549** organizations. Compensation range \$300–\$425,894; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$353,345); for reference, expenses \$236,309 and assets \$1,173,152.
ROLE MATCH	Suzanne Budge, reported title " <i>State Executive</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	22 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	52 nd
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	49 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 (Suzanne Budge) 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 549 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,337 is reasonable (approximately the 52nd 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.