

Power Evolution Fc Inc

Executive Director / CEO

EIN 815306517

CA · NTEE N64

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kenneth J Lowhing, Executive Director / CEO** (\$79,336) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

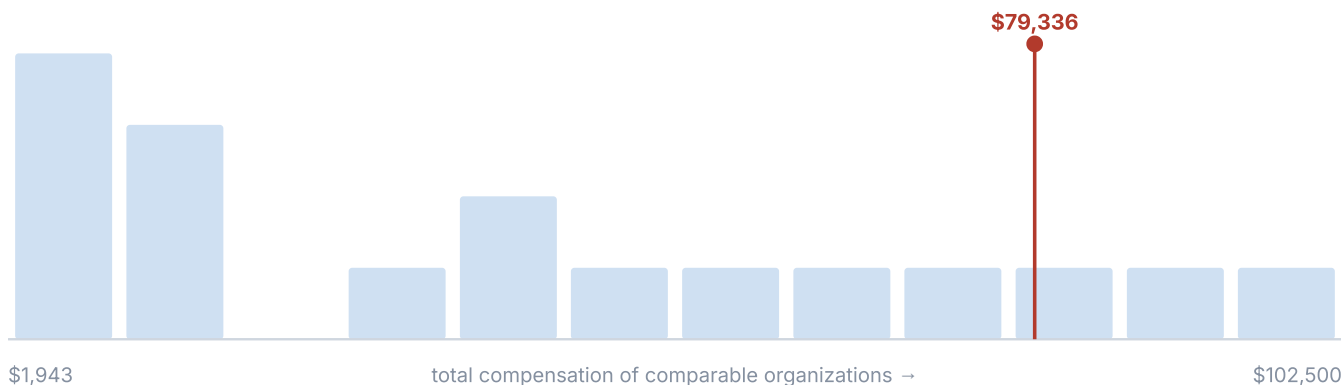
Benchmarked executive: Kenneth J Lowhing — reported title “PRES & CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N64).
BUDGET	Total revenue between \$149,899 and \$335,596 — 0.67x to 1.50x the subject's \$223,731 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N64) + CA + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,314	\$11,656	\$38,114	\$65,000	\$85,670	\$79,336
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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 CA 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
United Nations Soccer League	CA	\$224,677	Carballo	\$28,800	\$28,800	2023
Joga Bonito	CA	\$216,746	Ceo	\$39,240	\$38,114	2024
Beyond The Game A S	CA	\$232,592	President	\$5,000	\$4,857	2024
Chico Youth Soccer League	CA	\$212,376	Secy/exec Dir	\$44,375	\$41,991	2025
South Bay Youth Soccer Inc	CA	\$243,136	President	\$90,000	\$87,418	2024
Soccer Kids Of America	CA	\$245,458	Ceo	\$87,000	\$84,504	2024
Team 90 Inc	CA	\$257,249	President	\$61,300	\$58,007	2025
Girls Soccer Worldwide	CA	\$257,769	President	\$65,000	\$65,000	2023
Rovers Soccer Organization Inc	CA	\$262,540	President	\$6,400	\$6,216	2024
Elk Grove United Soccer Club	CA	\$270,364	President	\$75,482	\$73,316	2024
Psv Union Fc	CA	\$273,925	Secretary	\$102,500	\$102,500	2023
Milan Usa Academy	CA	\$274,844	President	\$16,000	\$15,541	2024
California Youth Soccer League	CA	\$169,719	Executive Di	\$47,500	\$47,500	2023
Mesa Soccer Association Inc	CA	\$279,985	Treasurer	\$2,000	\$1,943	2024
San Diego California Soccer League	CA	\$283,155	President	\$18,000	\$17,033	2025
American River Futbol Club	CA	\$298,037	Director Of Coaching	\$12,000	\$11,656	2024
Arden Park Soccer Club	CA	\$312,470	Registrar	\$3,500	\$3,500	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 17 organizations. Compensation range \$1,943–\$102,500; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$223,731); for reference, expenses \$232,859 and assets \$10,838.

ROLE MATCH Kenneth J Lowhing, reported title "*PRES & CEO*", benchmarked as Executive Director / CEO. The title maps directly to this 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	82 nd
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	82 nd
All sources (D + E + F), adjusted	82 nd

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 (Kenneth J Lowhing) 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 17 similarly situated organizations (Same NTEE sector (N64) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,336 is reasonable (approximately the 82nd 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.