

# Spartanburg United Soccer Academy

Executive Director / CEO

EIN 815336137

SC · NTEE N60

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Fred Bertha, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **183** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Fred Bertha — reported title "Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

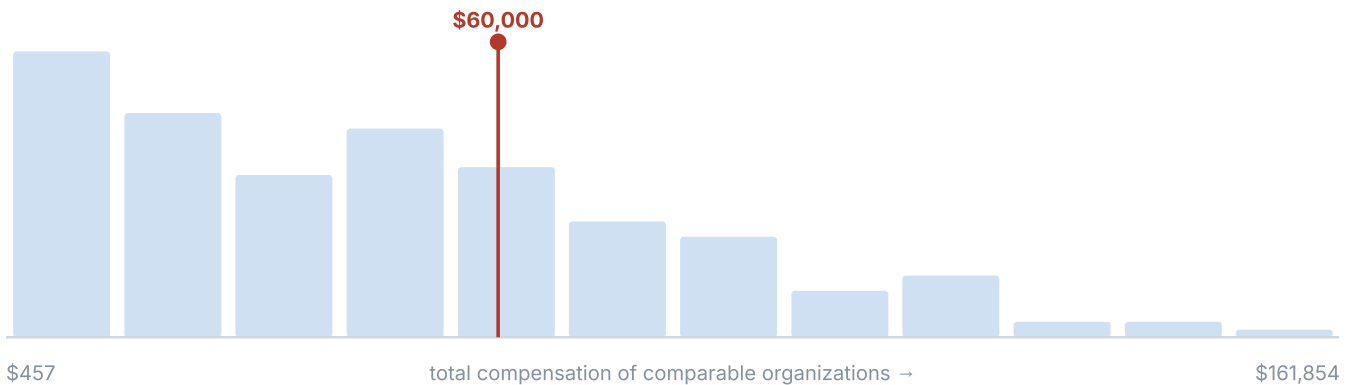
**SECTOR** Organizations sharing the subject's NTEE classification (N60).

**BUDGET** Total revenue between \$300,296 and \$672,306 — 0.67x to 1.50x the subject's \$448,204 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

**183** organizations qualified on sector, size, and geography → **183** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,305	\$18,500	\$43,912	\$70,976	\$97,346	\$60,000
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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 SC 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
<a href="#">Sodak Junior Volleyball Inc</a>	SD	\$447,458	Club Director - President	\$36,561	<b>\$37,681</b>	2025
<a href="#">Memphis Youth Athletics Inc</a>	TN	\$443,471	Executive Di	\$80,882	<b>\$81,494</b>	2024
<a href="#">North Carolina Elite Volleyball Clu</a>	NC	\$442,919	Director/pre	\$19,498	<b>\$19,312</b>	2024
<a href="#">We Are Volleyball Elite</a>	CA	\$453,711	President	\$136,669	<b>\$113,122</b>	2024
<a href="#">La Storm Youth Sports</a>	CA	\$442,600	President	\$60,000	<b>\$49,663</b>	2024
<a href="#">Catalyst Volleyball Inc</a>	TX	\$457,259	Director	\$79,200	<b>\$73,984</b>	2025
<a href="#">Girls On The Run Of The Grand Valley</a>	CO	\$437,460	Executive Director	\$55,000	<b>\$49,249</b>	2025
<a href="#">Off The Ropes</a>	CO	\$458,966	Director	\$104,532	<b>\$98,917</b>	2023
<a href="#">Wyoming Amateur Hockey Association</a>	WY	\$437,389	Treasurer	\$6,500	<b>\$6,672</b>	2024
<a href="#">Bloomington Athletic Association</a>	MN	\$459,103	Admin	\$44,108	<b>\$43,011</b>	2023
<a href="#">Fairmont Youth Hockey Association</a>	MN	\$437,103	Treasurer	\$1,500	<b>\$1,384</b>	2025
<a href="#">Jacobs Chance Inc</a>	VA	\$459,857	Executive Director	\$72,018	<b>\$66,654</b>	2024
<a href="#">Top Flight Elite</a>	CA	\$435,214	Ceo	\$33,000	<b>\$27,314</b>	2024
<a href="#">Jet Volleyball Club</a>	TX	\$433,950	Executive Director	\$19,896	<b>\$19,077</b>	2024
<a href="#">Norcalathletics</a>	CA	\$432,060	President	\$8,741	<b>\$7,235</b>	2024
<a href="#">Spike Frog Volleyball</a>	TX	\$464,402	President	\$60,000	<b>\$57,531</b>	2024
<a href="#">Norge Ski Club</a>	IL	\$431,543	President	\$76,000	<b>\$71,620</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Live Red Foundation</a>	VA	\$431,244	Executive Director	\$58,846	<b>\$54,463</b>	2024
<a href="#">Cincinnati Ultimate Players</a>	OH	\$465,900	Dir Of Operations	\$60,000	<b>\$62,714</b>	2023
<a href="#">Emerald Coast Volleyball Club</a>	FL	\$429,869	President	\$81,250	<b>\$73,164</b>	2024
<a href="#">Winterland Ice Hockey Inc</a>	MO	\$429,496	President	\$45,000	<b>\$45,686</b>	2024
<a href="#">Arsenal Volleyball Academy Inc</a>	OH	\$466,950	President Treasurer	\$8,000	<b>\$8,122</b>	2024
<a href="#">Webfoot Juniors Volleyball Club</a>	OR	\$469,211	Director	\$40,000	<b>\$35,606</b>	2024
<a href="#">City Lax Inc</a>	NY	\$427,181	President	\$100,000	<b>\$86,617</b>	2024
<a href="#">North Cincinnati Classics Inc</a>	OH	\$469,545	Director	\$29,500	<b>\$29,950</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC cost of living and 2024 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 SC 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	183 organizations. Compensation range \$457–\$161,854; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$448,204); for reference, expenses \$502,805 and assets \$0.
ROLE MATCH	Fred Bertha, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	67 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	62 <sup>nd</sup>
Reportable pay only (column D), adjusted	68 <sup>th</sup>
All sources (D + E + F), adjusted	67 <sup>th</sup>

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 (Fred Bertha) 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 183 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 67<sup>th</sup> 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.