

Under The Stars Inc

Executive Director / CEO

EIN 822563776

VA · NTEE N2A

FY ending 2025-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Jacqueline Yue, Executive Director / CEO** (\$20,000) against **every comparable organization** that fit the selection criteria — **1222** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **41st** percentile of comparable organizations

within the typical range

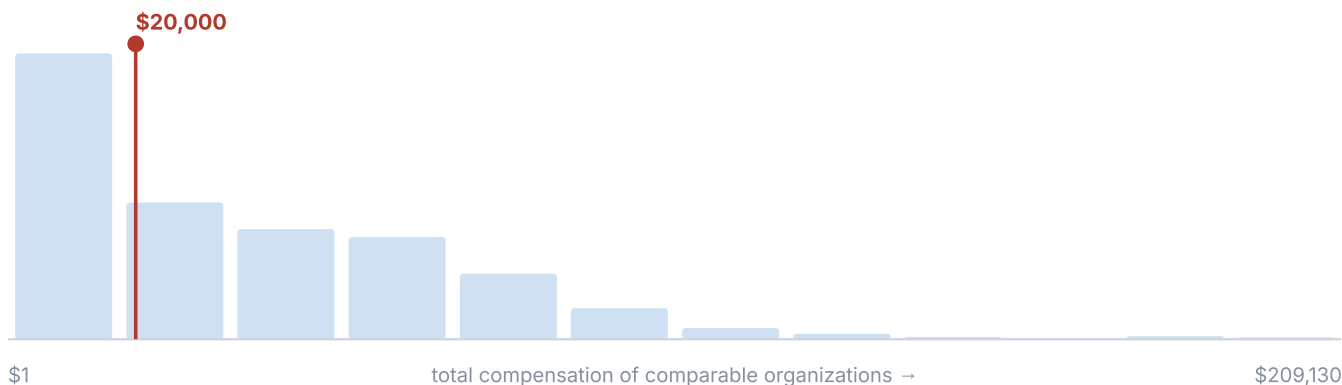
Benchmarked executive: Jacqueline Yue — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N2A).
BUDGET	Total revenue between \$176,581 and \$395,332 — 0.67x to 1.50x the subject's \$263,555 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

1,222 organizations qualified on sector, size, and geography → **1,222** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,928

\$9,920

\$28,345

\$57,806

\$81,597

\$20,000



■ 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 VA 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
5 Star Soccer Academy Corp	NY	\$263,574	President	\$24,000	\$23,055	2024
Celtic Soccer Club	PA	\$263,588	Former Board Member	\$16,004	\$17,468	2023
Elkhart Flames Soccer Club Inc	IN	\$263,360	Registrar	\$2,684	\$3,097	2023
Sheriff Pal Program	MI	\$263,765	Executive Director	\$63,500	\$69,678	2024
Revere Fc Inc	MA	\$263,317	President	\$40,000	\$37,227	2025
Borderline Junior Volleyball Inc	OH	\$263,824	Trustee/dire	\$52,250	\$57,316	2025
Pioneer Valley Riverfront Club Inc	MA	\$263,281	Executive Director	\$66,185	\$65,095	2023
Kindred Youth Baseball	ND	\$263,269	President	\$6,700	\$7,816	2024
Cullman United Soccer Club	AL	\$263,127	Coaching	\$34,448	\$40,732	2023
The Handicapped Children's Camp For	NY	\$262,959	Secretary	\$10,000	\$9,607	2024
Jr Metro Golf Inc (The First Tee Of Gr	NJ	\$262,869	Executive Director	\$41,000	\$40,065	2023
Team Tucker Association	MN	\$264,256	Executive Di	\$68,650	\$72,113	2024
Maine Gearshare	ME	\$262,844	Executive Director	\$75,000	\$79,838	2024
Activenviro	CO	\$264,464	Secretary	\$21,020	\$21,427	2024
10th Mountain Lacrosse Inc	CO	\$264,538	Director/coach	\$20,100	\$21,094	2023
Rovers Soccer Organization Inc	CA	\$262,540	President	\$6,400	\$5,875	2024
Thompson Rod & Gun Club Inc	CT	\$264,600	Fmr Treasure	\$6,625	\$6,603	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Montana Mountaineering Association	MT	\$262,497	Executive Dir.	\$23,825	\$27,302	2024
Polish Sharpshooters Club	PA	\$262,478	President	\$1,975	\$2,094	2024
Toyota Land Cruiser Association	CO	\$262,453	Treasurer	\$6,000	\$6,116	2024
The New Wayne County Agricultural Fair	IL	\$264,752	Sec/treas	\$4,710	\$4,923	2024
435 Elite Sports Inc	UT	\$262,335	Director	\$14,400	\$16,131	2023
Minnesota Girls Hockey Coaches Association	MN	\$262,150	President	\$12,500	\$13,131	2024
North Dakota Rodeo Association	SD	\$265,078	Executive Secretary	\$13,200	\$15,944	2023
Mdfc Legends United	TX	\$261,958	President	\$15,264	\$16,232	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	1222 organizations. Compensation range \$1–\$209,130; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$263,555); for reference, expenses \$259,629 and assets \$33,826.
ROLE MATCH	Jacqueline Yue, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 17 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	41 st
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	40 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 (Jacqueline Yue) 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 1222 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,000 is reasonable (approximately the 41st 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.