

# Plain Valley Ski Trails

Executive Director / CEO

EIN 831888658  
 WA · NTEE N68  
 FY ending 2025-05-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Christie Wilder, Executive Director / CEO** (\$70,833) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80<sup>th</sup>** percentile of comparable organizations within the typical range

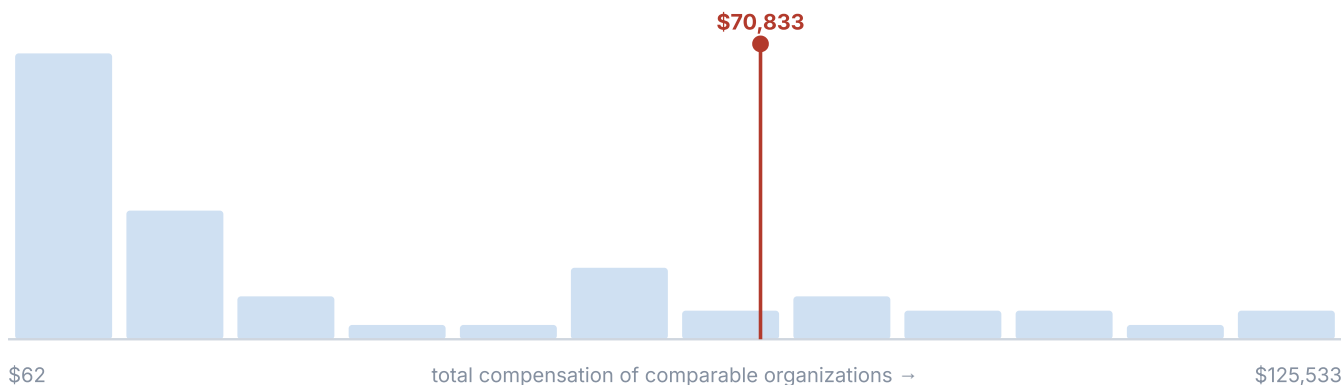
**Benchmarked executive:** Christie Wilder — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N68).
BUDGET	Total revenue between \$306,746 and \$686,746 — 0.67x to 1.50x the subject's \$457,831 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N68), nationwide + budget 0.67–1.5x revenue.

**51** organizations qualified on sector, size, and geography → **51** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,284	\$5,690	\$18,564	\$70,833	\$92,895	\$125,533
---------	---------	----------	----------	----------	-----------



## ■ 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 WA 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="#">Traverse City Figure Skating Club</a>	MI	\$456,651	Office Manag	\$9,941	<b>\$11,764</b>	2024
<a href="#">Harford Hockey Organization Inc</a>	DE	\$454,546	President	\$2,020	<b>\$2,267</b>	2024
<a href="#">Siouxland Youth Hockey Association</a>	IA	\$464,992	Director	\$3,505	<b>\$4,287</b>	2025
<a href="#">Team Ohio Hockey Foundaton Inc</a>	OH	\$450,318	President	\$4,700	<b>\$5,707</b>	2024
<a href="#">Alaska Allstar Hockey Association</a>	AK	\$465,687	President	\$18,400	<b>\$20,764</b>	2023
<a href="#">Detroit Lakes Youth Hockey</a>	MN	\$473,469	President	\$1,133	<b>\$1,284</b>	2024
<a href="#">Fresno Junior Hockey Club</a>	CA	\$438,642	Member At Large	\$2,700	<b>\$2,604</b>	2025
<a href="#">Loon Ski Club Inc</a>	NH	\$431,612	Program Dire	\$93,000	<b>\$98,453</b>	2024
<a href="#">West Main Recreation Corp</a>	NH	\$485,156	Exec Director	\$70,102	<b>\$74,212</b>	2024
<a href="#">Brandon Valley Ice And In-line Hockey Association-bvha</a>	SD	\$416,318	Director	\$857	<b>\$1,085</b>	2024
<a href="#">Kings Youth Ice Hockey Association Inc</a>	PA	\$412,060	President	\$5,000	<b>\$5,886</b>	2023
<a href="#">World Ice Association Inc</a>	AK	\$517,165	Executive Di	\$26,910	<b>\$30,367</b>	2023
<a href="#">Steel City Selects Girls Hockey</a>	PA	\$392,810	Board Member	\$1,000	<b>\$1,114</b>	2025
<a href="#">Attitash Alpine Educational Foundation</a>	NH	\$390,993	Director	\$5,580	<b>\$5,908</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Flagstaff Ski Club Inc</a>	AZ	\$389,679	Alpine Direc	\$58,214	<b>\$62,533</b>	2025
<a href="#">Jersey City Capitals Youth Hockey</a>	NJ	\$389,678	President	\$19,100	<b>\$19,551</b>	2024
<a href="#">Mohan Skiing &amp; Boarding</a>	WA	\$526,667	President	\$13,244	<b>\$13,244</b>	2025
<a href="#">Mat-su Amateur Hockey Association Inc</a>	AK	\$529,496	Treasurer	\$4,500	<b>\$4,805</b>	2025
<a href="#">Kent Valley Hockey Association</a>	WA	\$530,071	Secretary/treasurer	\$33,333	<b>\$34,215</b>	2024
<a href="#">United States Hockey</a>	MN	\$530,788	Executive Di	\$82,000	<b>\$92,895</b>	2024
<a href="#">Monticello Youth Hockey Program Inc</a>	MN	\$535,748	Gambling Manager	\$83,047	<b>\$91,656</b>	2025
<a href="#">Billings Amateur Hockey League Inc</a>	MT	\$539,433	Executive Director	\$80,000	<b>\$98,868</b>	2024
<a href="#">Louisville Skating Academy Inc</a>	KY	\$541,791	Secretary	\$15,470	<b>\$18,564</b>	2025
<a href="#">Northern Ct Sports Inc</a>	CT	\$542,100	Secretary	\$6,154	<b>\$6,615</b>	2024
<a href="#">Anoka Area Ice Arena Association Inc</a>	MN	\$554,459	Director & Gaming Activiti	\$103,134	<b>\$120,288</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 51 organizations. Compensation range \$62–\$125,533; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$457,831); for reference, expenses \$434,628 and assets \$353,264.
ROLE MATCH	Christie Wilder, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	80 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	80 <sup>th</sup>
All sources (D + E + F), adjusted	78 <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 (Christie Wilder) 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 51 similarly situated organizations (Same NTEE sector (N68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,833 is reasonable (approximately the 80<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.