

# Summit Huts Association

Executive Director / CEO

EIN 841072451  
 CO · NTEE N20Z  
 FY ending 2024-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **James Seiffer, Executive Director / CEO** (\$61,832) against **every comparable organization** that fit the selection criteria — **91** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59<sup>th</sup>** percentile of comparable organizations within the typical range

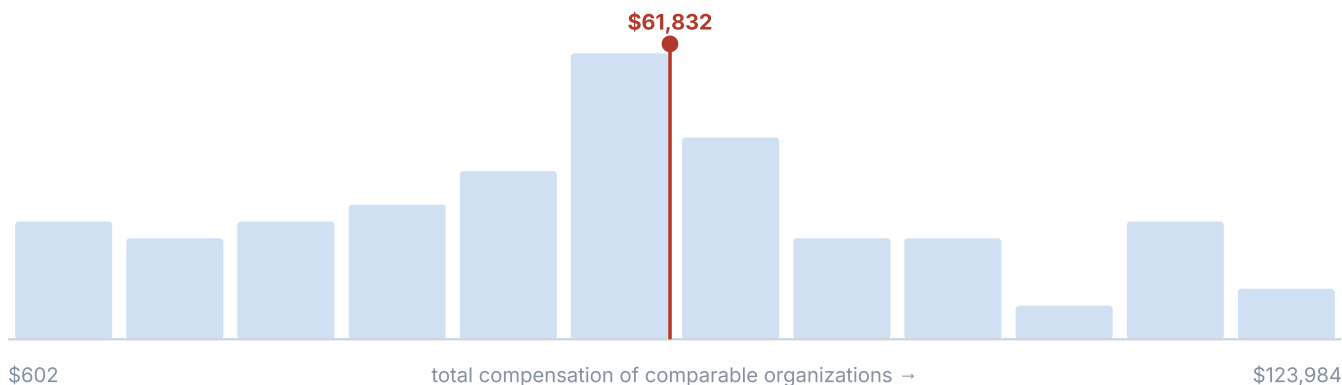
**Benchmarked executive:** James Seiffer — reported title “EXEC DIR, EN”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N20Z).
BUDGET	Total revenue between \$288,402 and \$645,678 — 0.67x to 1.50x the subject's \$430,452 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

**91** organizations qualified on sector, size, and geography → **91** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,155	\$36,928	\$58,559	\$73,106	\$105,431	\$61,832
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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 CO 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="#">Tennessee Jaycee Foundation Inc</a>	TN	\$431,219	Vp	\$10,869	<b>\$11,915</b>	2024
<a href="#">Story School</a>	MA	\$431,416	Executive Director	\$46,153	<b>\$44,530</b>	2023
<a href="#">Wapiyapi</a>	CO	\$428,640	Executive Di	\$105,431	<b>\$105,431</b>	2024
<a href="#">Camp Tuku</a>	AZ	\$437,227	Operations Director	\$52,325	<b>\$52,480</b>	2024
<a href="#">Village Harmony</a>	VT	\$440,638	Ceo Director Non-voting Member	\$39,200	<b>\$41,148</b>	2024
<a href="#">Cowboys Rest Christian Camp And</a>	NV	\$446,096	President	\$31,708	<b>\$33,146</b>	2024
<a href="#">Have Justice-will Travel Inc</a>	VT	\$411,672	Paralegal	\$50,020	<b>\$51,152</b>	2025
<a href="#">Women's World On Wheels</a>	CO	\$451,159	Executive Di	\$20,800	<b>\$20,800</b>	2024
<a href="#">Family Counseling Center Of Middle</a>	TN	\$407,644	Executive Di	\$90,000	<b>\$98,659</b>	2024
<a href="#">White Pine Wilderness Academy Inc</a>	IN	\$454,361	President & Executive Dire	\$59,650	<b>\$65,602</b>	2024
<a href="#">Great Oaks Camping Association</a>	IL	\$454,555	Executive Director	\$64,994	<b>\$66,637</b>	2024
<a href="#">Kims Kids Inc</a>	NY	\$406,326	Director	\$28,500	<b>\$26,858</b>	2024
<a href="#">Cross Bar X Youth Ranch Inc</a>	CO	\$401,937	Executive Director	\$60,000	<b>\$60,000</b>	2024
<a href="#">Camp Albrecht Acres Of The Midwest</a>	IA	\$399,920	Executive Director	\$74,708	<b>\$85,308</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Camps For Kids</a>	KS	\$392,932	Executive Director	\$71,381	<b>\$82,798</b>	2023
<a href="#">Abundant Life Ranch Inc</a>	CA	\$472,929	President	\$68,312	<b>\$61,517</b>	2024
<a href="#">Nature Camp Inc</a>	VA	\$473,161	Executive Director (Ex Off	\$59,589	<b>\$60,003</b>	2024
<a href="#">Simpson Mid-town</a>	PA	\$385,032	President/ceo	\$15,859	<b>\$16,493</b>	2024
<a href="#">Prairie View Christian Camp</a>	KS	\$384,975	Director	\$40,020	<b>\$46,421</b>	2023
<a href="#">Child And Family Institute Of Fairfield</a>	CT	\$478,030	Executive Director	\$51,923	<b>\$52,271</b>	2023
<a href="#">Camp Hobe Inc</a>	UT	\$382,844	President	\$33,582	<b>\$35,844</b>	2024
<a href="#">Pickleball Cares Inc</a>	CA	\$479,180	President	\$44,833	<b>\$41,566</b>	2023
<a href="#">Little Rock Juniors Volleyball Club</a>	AR	\$380,258	Club Directo	\$20,360	<b>\$23,252</b>	2025
<a href="#">Camp Rise Above Inc</a>	SC	\$482,120	Executive Director	\$81,354	<b>\$88,512</b>	2024
<a href="#">Camp Luck Inc</a>	NC	\$378,594	President	\$58,525	<b>\$63,065</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 91 organizations. Compensation range \$602–\$123,984; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$430,452); for reference, expenses \$430,261 and assets \$2,490,761.

**ROLE MATCH** James Seiffer, reported title "EXEC DIR, EN", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 4 peers 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	59 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	65 <sup>th</sup>
Reportable pay only (column D), adjusted	54 <sup>th</sup>
All sources (D + E + F), adjusted	55 <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 (James Seiffer) 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 91 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,832 is reasonable (approximately the 59<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.