

# Roc Foundation Inc

Executive Director / CEO

EIN 842842277

WI · NTEE N63

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Steven Taylor, Executive Director / CEO** (\$79,358) against **every comparable organization** that fit the selection criteria — **221** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

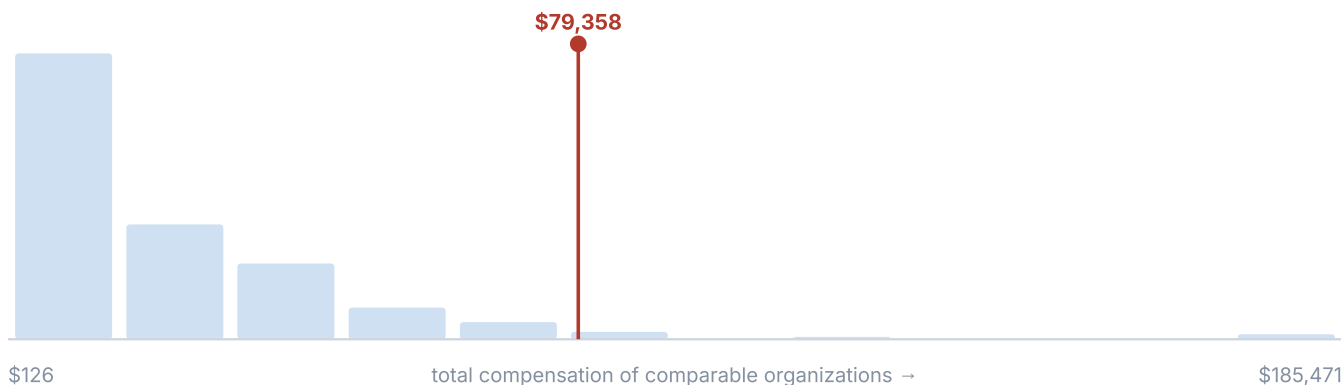
**Benchmarked executive:** Steven Taylor — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N63).
BUDGET	Total revenue between \$70,886 and \$158,701 — 0.67x to 1.50x the subject's \$105,801 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

**221** organizations qualified on sector, size, and geography → **221** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,831	\$4,081	\$14,056	\$31,689	\$50,324	<b>\$79,358</b>
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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 WI 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="#">Scotty Gomez Foundation Hockey Association Inc</a>	AK	\$106,000	President	\$24,000	<b>\$21,971</b>	2024
<a href="#">Scotty Gomez Foundation</a>	AK	\$104,400	President	\$24,000	<b>\$22,620</b>	2023
<a href="#">High Country Soccer Association Inc</a>	CO	\$104,195	Executive Direc	\$37,708	<b>\$33,729</b>	2025
<a href="#">Victory Sports Global Outreach Inc</a>	NY	\$103,989	Executive Director	\$77,372	<b>\$68,923</b>	2023
<a href="#">Beyond Barriers Athletic Foundation</a>	CA	\$108,894	Executive Director	\$8,343	<b>\$6,898</b>	2024
<a href="#">Roosevelt Arena Association</a>	MN	\$102,604	Gambling Manager	\$16,567	<b>\$15,675</b>	2024
<a href="#">North Jersey Board Of Approved</a>	NJ	\$102,479	President	\$175	<b>\$145</b>	2025
<a href="#">Camp Louemma Inc</a>	NJ	\$102,228	Executive Dir.	\$95,000	<b>\$81,217</b>	2024
<a href="#">Eastern Shore Rail Trail Foundation</a>	VA	\$102,141	Executive Director	\$69,000	<b>\$63,792</b>	2024
<a href="#">Student Air Rifle Program</a>	MO	\$102,060	President/ceo	\$31,247	<b>\$31,689</b>	2024
<a href="#">Yorktown Junior Athletic Association Inc</a>	IN	\$109,934	Concessions	\$8,900	<b>\$9,252</b>	2023
<a href="#">Moorhead Crush Fastpitch</a>	MN	\$101,536	Director	\$2,490	<b>\$2,356</b>	2024
<a href="#">Hawaii Surfing Production Corp</a>	HI	\$110,359	President	\$29,430	<b>\$24,579</b>	2025
<a href="#">Warburton Chapel Trustees</a>	CT	\$110,465	Trustee	\$3,000	<b>\$2,693</b>	2024
<a href="#">Eastern Slope Ski Club</a>	NH	\$110,724	Board Member	\$7,500	<b>\$6,631</b>	2024
<a href="#">Chugach Mountain Bike Riders</a>	AK	\$100,790	Executive Director	\$29,800	<b>\$28,086</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Rio Grande Valley Junior Volleyball</a>	TX	\$100,312	President	\$9,500	<b>\$9,099</b>	2024
<a href="#">Brooklyn Lacrosse Club Inc</a>	NY	\$111,435	Executive Director	\$12,853	<b>\$11,121</b>	2024
<a href="#">Greater Pittsburgh Usbc</a>	PA	\$111,650	Current Assoc Mgr	\$36,000	<b>\$33,489</b>	2025
<a href="#">Lakeville South Clay Target Team</a>	MN	\$111,902	Vice Preside	\$5,000	<b>\$4,731</b>	2024
<a href="#">Washington County Star Trail Association Inc</a>	MN	\$111,985	President	\$2,165	<b>\$2,048</b>	2024
<a href="#">The Foundry</a>	WY	\$99,293	Director - Manager	\$5,500	<b>\$5,494</b>	2025
<a href="#">Star Athletic Club</a>	PA	\$112,323	Manager	\$29,415	<b>\$28,088</b>	2024
<a href="#">Jamestown New Horizons Inc</a>	MO	\$112,421	Treasurer	\$21,250	<b>\$22,188</b>	2023
<a href="#">United States Bowling Congress</a>	SC	\$98,875	Association Manager	\$8,927	<b>\$8,688</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	221 organizations. Compensation range \$126–\$185,471; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$105,801); for reference, expenses \$124,725 and assets \$24,653.
ROLE MATCH	Steven Taylor, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 7 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	97 <sup>th</sup>
Reportable pay only (column D), adjusted	97 <sup>th</sup>
All sources (D + E + F), adjusted	92 <sup>nd</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 (Steven Taylor) 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 221 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,358 is reasonable (approximately the 97<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.