

Raceway Gives Foundation

Executive Director / CEO

EIN 843952685

IL · NTEE O50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Larry Albus, Executive Director / CEO** (\$31,500) against **every comparable organization** that fit the selection criteria — **382** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

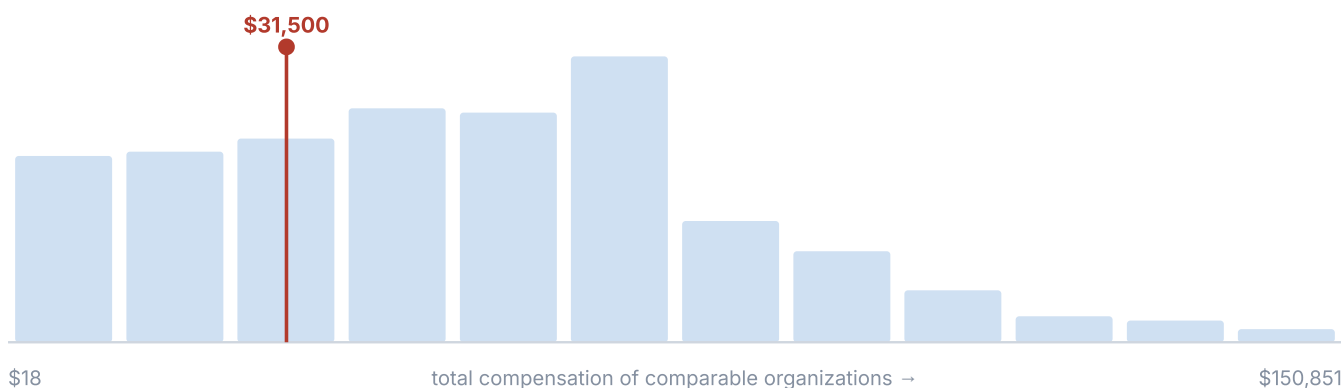
Benchmarked executive: Larry Albus — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$142,404 and \$318,816 — 0.67x to 1.50x the subject's \$212,544 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

382 organizations qualified on sector, size, and geography → **382** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,826	\$27,161	\$50,668	\$70,682	\$91,278	\$31,500
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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 IL 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
Boys To Men Mentoring Network Of	HI	\$212,456	Secretary	\$60,661	\$55,243	2024
Building Mosaics Solutions Inc	MD	\$212,650	Officer	\$111,716	\$106,238	2024
Ann Arbor A's Travel Baseball	MI	\$212,922	President	\$54,855	\$59,293	2023
Sasc	CA	\$213,204	Secretary	\$6,575	\$5,775	2024
Children Of Promise Mentoring	IA	\$213,274	Officer	\$101,792	\$113,370	2024
I Am Empowering The Next Generation Inc	LA	\$211,685	Executive Director	\$64,000	\$73,800	2023
805 Mustangs Llc	CA	\$211,639	President	\$72,000	\$63,240	2024
Colors Plus	OH	\$211,438	President	\$43,125	\$46,460	2024
The E3 Robotics Center Inc	IN	\$213,698	Executive Di	\$66,000	\$72,887	2023
Gift4s Giving Individuals The	TX	\$211,333	Executive Dir.	\$50,000	\$50,874	2024
Global Unites Inc	MA	\$211,115	President	\$24,000	\$21,937	2024
318 Foundation Inc	MD	\$213,987	President &	\$85,000	\$80,832	2024
Helping Our People Eat	CA	\$210,750	Ceo	\$18,626	\$16,360	2024
P-town Car Club Inc	IL	\$210,562	Executive Director	\$130,680	\$134,540	2023
Our Footsteps	TX	\$214,656	Director	\$28,100	\$29,436	2023
Girls On The Run Of Wnc Inc	NC	\$210,221	Executive Dir.	\$45,001	\$47,296	2024
Achla Alianza Chicana Hisp Lat Amer Alli	MN	\$209,950	Executive Dir.	\$58,666	\$58,964	2024
On Mission Martial Arts Inc	FL	\$209,821	President	\$57,100	\$54,562	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rockland Youth Empowerment Center	NY	\$215,460	Ceo	\$15,510	\$14,256	2024
Promise Youth Development Inc	NC	\$209,535	Executive Director	\$73,749	\$79,800	2023
The Askinosie Foundation	MO	\$208,946	Executive Di	\$39,771	\$44,113	2023
All Children Cared For Educated Supported And Successful	NH	\$216,334	Director	\$45,715	\$42,937	2024
Re Coded Co	NY	\$208,688	Ceo	\$122,316	\$109,528	2025
Student Runners Of Orange County Inc	CA	\$216,431	Executive Dir.	\$50,000	\$42,784	2025
Ace Project Inc	KY	\$208,639	Executive Director	\$50,000	\$54,641	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	382 organizations. Compensation range \$18–\$150,851; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$212,544); for reference, expenses \$265,643 and assets \$706,681.
ROLE MATCH	Larry Albus, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	29 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	29 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 (Larry Albus) 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 382 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,500 is reasonable (approximately the 29th 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.