

Pittsburgh Hardball Academy Inc

Executive Director / CEO

EIN 844020953

PA · NTEE N63

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brian Jacobson, Executive Director / CEO** (\$12,143) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

Benchmarked executive: Brian Jacobson — reported title “PRESIDENT AN”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N63).

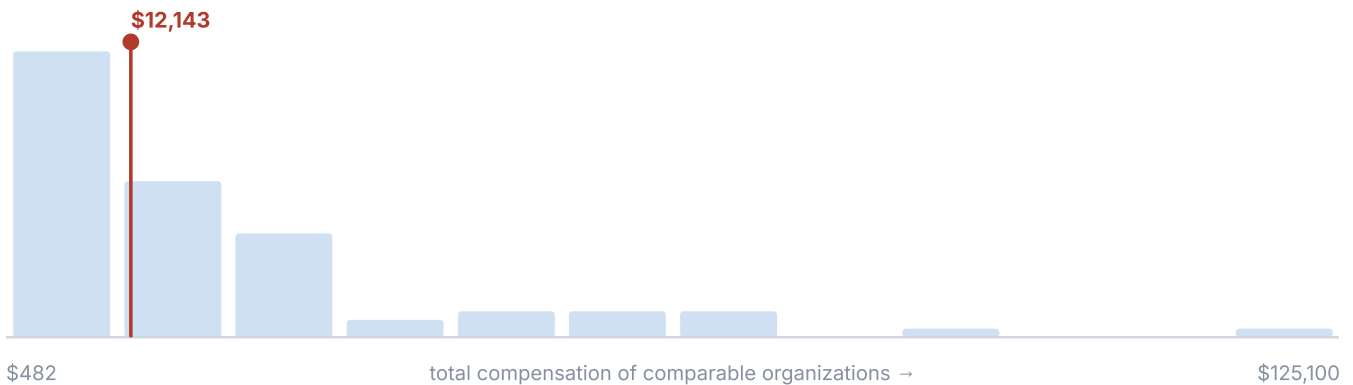
BUDGET Total revenue between \$162,917 and \$364,741 — 0.67x to 1.50x the subject's \$243,161 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

76 organizations qualified on sector, size, and geography

→ **76** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,279	\$5,621	\$13,594	\$25,418	\$53,261	\$12,143
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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 PA 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
Youth Baseball Of Reading Inc	MA	\$243,088	Director	\$590	\$516	2024
Bellevue Sports Athletic Association Inc	TN	\$243,464	Treasurer	\$16,511	\$17,403	2023
Doom	OH	\$243,826	President	\$22,610	\$22,723	2025
Cumberland Hot Stove League In	MD	\$241,470	Secretary	\$12,990	\$11,828	2024
Madison Baseball Association	MN	\$246,682	President	\$5,000	\$4,954	2023
Global Sports Federation Inc	GA	\$246,884	Executive Di	\$74,400	\$72,863	2024
Little League Baseball Inc	CO	\$237,168	Umpire In Chief	\$2,720	\$2,540	2024
Nor Cal Legends Fast Pitch Softball	CA	\$236,732	President/di	\$23,165	\$20,059	2023
Jb Yeager Baseball Inc	OH	\$236,421	Treasurer	\$5,000	\$5,159	2024
Little League Baseball Inc	MI	\$236,305	Commissioner	\$5,000	\$5,027	2024
East Coast Professional Baseball Showcase Inc	FL	\$235,849	Vp	\$12,000	\$10,980	2024
Folsom Athletic Association Inc	CA	\$234,731	Treasurer	\$2,400	\$2,018	2024
Casper Crush Inc	WY	\$234,337	Executive Director	\$15,000	\$15,645	2024
Hampton Roads Basketball Officials	VA	\$252,662	Rules Interpret	\$4,315	\$4,178	2023
Santa Barbara Foresters Inc	CA	\$232,664	Executive Dir.	\$15,000	\$12,616	2024
East Cobb Fastpitch Inc	GA	\$227,705	Ceo	\$60,000	\$60,496	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Spokane Baseball Club	WA	\$261,047	President	\$11,000	\$9,876	2023
West Linn High School Baseball Alumni Assn Inc	OR	\$261,682	Vice President	\$12,185	\$10,737	2025
Pittsburgh Spirit Softball	PA	\$223,167	Vice President/treasurer	\$15,000	\$15,000	2023
Kindred Youth Baseball	ND	\$263,269	President	\$6,700	\$7,162	2024
Asa-usa Softball Nj District 2	NJ	\$219,927	Trustee	\$15,000	\$13,430	2023
California Competitive Youth Baseball	CA	\$218,875	President	\$59,000	\$51,088	2023
Buzz Lightning Baseball Academy Inc	TX	\$218,538	Sec/treas	\$21,000	\$21,065	2023
Vista Baseball Academy	CA	\$270,187	President & Ceo	\$50,000	\$43,295	2023
1904 Baseball Club	CA	\$270,852	Chief Executive Officer	\$16,770	\$14,105	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2023 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 PA 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	76 organizations. Compensation range \$482–\$125,100; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$243,161); for reference, expenses \$141,666 and assets \$142,003. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Brian Jacobson, reported title "PRESIDENT AN", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 8 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	46 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	46 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 (Brian Jacobson) 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 76 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,143 is reasonable (approximately the 46th 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.