

Naples Flag Football League Inc

Executive Director / CEO

EIN 852886151

FL · NTEE N99

FY ending 2023-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Simon Gluckman, Executive Director / CEO** (\$74,750) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

Benchmarked executive: Simon Gluckman — reported title “VICE PRESIDE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

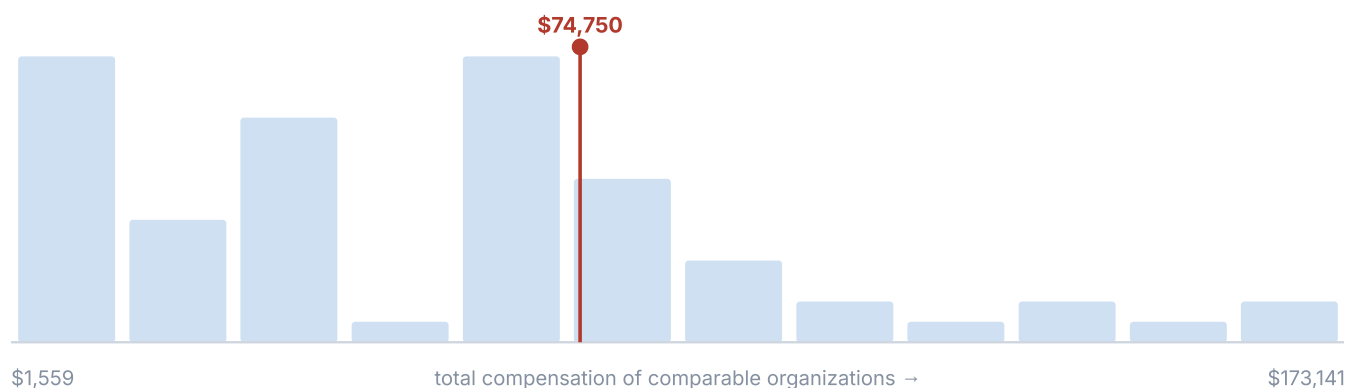
SECTOR Organizations sharing the subject's NTEE classification (N99).

BUDGET Total revenue between \$267,299 and \$598,431 — 0.67x to 1.50x the subject's \$398,954 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N99), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography → **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,893

\$24,647

\$61,017

\$79,035

\$105,237

\$74,750



● 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 FL 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
Backpackers	CO	\$397,798	Executive Di	\$86,281	\$85,542	2024
Girls On The Run West Michigan	MI	\$394,987	Executive Director	\$71,000	\$75,771	2024
Diamond Barwalnut Valley Soccer League Inc	CA	\$394,617	President	\$3,750	\$3,348	2024
Elite Aquatics Sports Team Inc	CA	\$403,657	Ceo	\$41,265	\$37,930	2023
Chestnut Hill Fathers Club	PA	\$393,517	Director	\$4,562	\$4,843	2023
Athletic Equipment Managers	VA	\$405,686	National Off	\$72,184	\$70,205	2025
Knoxville Flyers Inc	TN	\$408,595	Director	\$2,340	\$2,543	2024
Cm Baseball League	AZ	\$386,571	President	\$79,500	\$79,052	2024
Inclusive Sports And Fitness Inc	NY	\$381,526	Coo	\$50,000	\$46,715	2024
The New Way Circus Center Inc	NY	\$380,251	Executive Director	\$146,900	\$141,303	2023
Completely Pristine	TN	\$376,080	Director	\$35,546	\$38,632	2024
Girls Leading Girls	CA	\$376,064	Executive Director	\$78,970	\$72,588	2023
Southern Homestead Soccer Academy Inc	FL	\$422,979	President	\$41,464	\$41,464	2023
Still I Run	MI	\$426,743	Executive Director	\$65,000	\$69,368	2024
Oregon Sports Action Inc	OR	\$365,992	President	\$66,000	\$63,371	2024
Fit Houston Inc	TX	\$364,566	President, Exec. Dir.	\$104,500	\$108,081	2024
Women Of Oz Nwa	AR	\$434,474	Executive Di	\$50,650	\$60,604	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Amateur Athletic Union Of The Club South Volleybal	TX	\$360,732	President	\$39,801	\$41,165	2024
Clipped In For Life	CA	\$438,246	Vice President	\$79,591	\$71,060	2024
Boston Taekwondo Project Inc	MA	\$439,323	Director/chairman	\$90,802	\$82,192	2025
Coon Rapids Mat Bandits Wrestling	MN	\$439,786	President	\$2,400	\$2,452	2024
Union Cultural Center	WA	\$355,661	Artistic Director	\$68,177	\$63,111	2024
Lake County Lightning	IL	\$355,598	Director Of Operations	\$33,000	\$33,544	2024
East Side Riders Bike Club	CA	\$351,579	President/chair	\$33,876	\$30,245	2024
Little East Conference Inc	RI	\$446,666	Clerk/commissnr	\$99,808	\$98,953	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	66 organizations. Compensation range \$1,559–\$173,141; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$398,954); for reference, expenses \$411,063 and assets \$85,200.
ROLE MATCH	Simon Gluckman, reported title " <i>VICE PRESIDE</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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	70 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	68 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 (Simon Gluckman) 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 66 similarly situated organizations (Same NTEE sector (N99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$74,750 is reasonable (approximately the 70th 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.