

Adult Non-alcoholic Beverage Assoc Inc

Executive Director / CEO

EIN 871364070
 DE · NTEE S41
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Marcos Salazar, Executive Director / CEO** (\$144,375) against **every comparable organization** that fit the selection criteria — **436** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

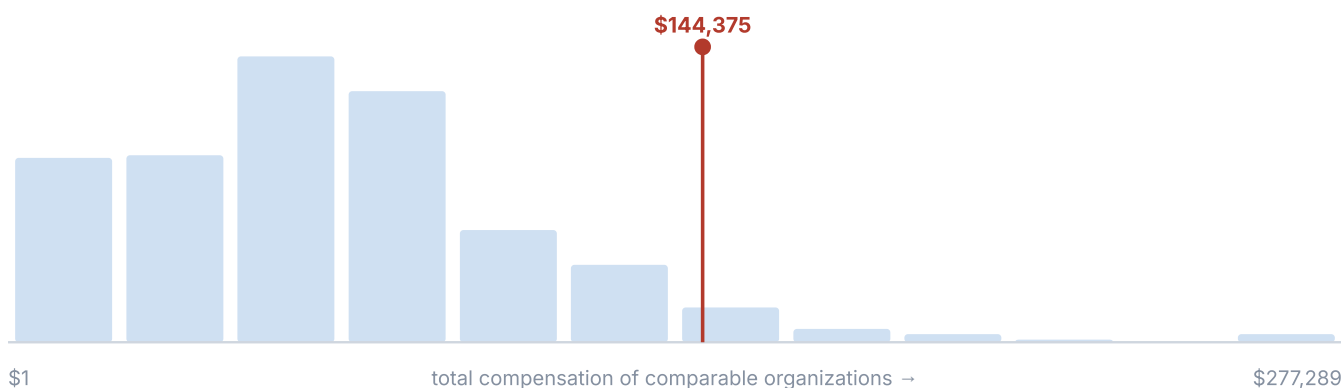
Benchmarked executive: Marcos Salazar — reported title “Secretary”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41).
BUDGET	Total revenue between \$144,685 and \$323,922 — 0.67x to 1.50x the subject's \$215,948 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

436 organizations qualified on sector, size, and geography → **436** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,145	\$37,822	\$63,088	\$88,003	\$121,517	\$144,375
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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 DE 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
Central Baldwin Chamber Of Commerce	AL	\$215,769	Executive Director	\$1	\$1	2024
Washington Aviation Association	WA	\$215,654	Pres & Treas	\$37,500	\$33,305	2024
National Association Of Certified	TX	\$216,295	Executive Dir.	\$100,000	\$99,230	2024
Culver City Arts District	CA	\$216,320	Executive Dir.	\$12,368	\$10,907	2023
Prisme Forum	OH	\$215,496	Secretary/tr	\$10,000	\$10,236	2025
Agribusiness Henderson County Inc	NC	\$215,370	President/ce	\$66,882	\$68,553	2024
Springfield Tech Council	MO	\$215,244	Executive Director	\$61,674	\$66,713	2023
Massachusetts Secondary School	MA	\$215,034	Director	\$7,000	\$6,079	2025
Moorhead Business Association Inc	MN	\$214,949	Executive Director	\$74,380	\$75,060	2023
Procedure Professionals Association Inc	FL	\$217,027	Owner	\$1,800	\$1,677	2024
Platte Chamber Of Commerce Inc	SD	\$214,573	Executive Director	\$53,169	\$58,209	2024
Germantown Area Chamber Of Commerce	WI	\$217,363	Executive Direc	\$46,050	\$47,708	2024
Austin Chamber Of Commerce	IL	\$217,403	Executive Dir.	\$27,650	\$31,214	2021
Oregon Cheese Guild	OR	\$217,494	Executive Director	\$84,000	\$77,382	2024
Birch Bay Chamber Of Commerce	WA	\$213,931	Executive Director	\$43,290	\$39,583	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Storm Lake United	IA	\$213,673	Executive Di	\$33,350	\$36,223	2024
Sonoma Alliance For Vineyards And	CA	\$212,922	Executive Dir.	\$86,996	\$76,720	2023
Colerain Chamber Of Commerce Inc	OH	\$218,999	President	\$74,500	\$80,587	2023
Missouri Ambulance Association	MO	\$219,053	Executive Director	\$16,500	\$17,336	2024
Owners' Counsel Of America Inc	ID	\$219,558	Executive Di	\$67,500	\$71,230	2024
Elkhart Lake Chamber Of Commerce	WI	\$212,172	Exec Direct	\$54,594	\$56,559	2024
Shelby County Economic Development Board Inc	MO	\$219,838	Employee	\$129,386	\$139,957	2023
Downtown Moorhead Inc	MN	\$219,938	President/ceo	\$170,346	\$166,972	2024
Ark Residential Assisted Living Asn	AR	\$220,069	Executive Director	\$132,600	\$152,222	2023
Adams County Chamber Of Commerce Inc	WI	\$220,256	Executive Director	\$50,000	\$51,800	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE 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 DE 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 **436** organizations. Compensation range \$1–\$277,289; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$215,948); for reference, expenses \$172,551 and assets \$64,492.

ROLE MATCH	Marcos Salazar, reported title " <i>Secretary</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	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	95 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	92 nd

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 (Marcos Salazar) 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 436 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$144,375 is reasonable (approximately the 95th 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.