

Needham Youth Basketball League Inc

Executive Director / CEO

EIN 882469774
 MA · NTEE N62
 FY ending 2023-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Lauren Fryberger, Executive Director / CEO** (\$11,000) against **every comparable organization** that fit the selection criteria — **263** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N62).
BUDGET	Total revenue between \$79,331 and \$177,607 — 0.67x to 1.50x the subject's \$118,405 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

263 organizations qualified on sector, size, and geography → **263** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$2,254	\$5,769	\$17,695	\$37,761	\$59,327	\$11,000
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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 MA 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
Equine Assisted Development	MI	\$118,444	Executive Director	\$40,673	\$46,718	2023
Recreation Center Committee	IA	\$118,835	Director	\$22,200	\$26,274	2024
Nelson Armes Post 601 Home Association	PA	\$117,030	Manager	\$9,480	\$10,520	2023
Morris County Youth Soccer Association	NJ	\$120,204	President	\$14,420	\$13,916	2024
Chippewa Falls Area Senior Center Inc	WI	\$120,341	Executive Director	\$45,036	\$52,340	2023
Northeast Kingdom Snowblasters Inc	VT	\$120,676	Director	\$1,994	\$2,170	2024
National Wood Carvers Assn Inc	OH	\$120,690	Editor	\$44,352	\$50,776	2024
Camp Kids Are Kids Chicago	IL	\$121,024	Director	\$30,000	\$31,879	2024
Memphis Bears Inc Police Activities League	TN	\$121,245	Chief Executive Officer	\$12,750	\$14,486	2024
Competitive Wake Surf Assoc Inc	VA	\$115,266	President	\$31,200	\$33,524	2023
The Farmington Community Assoc	NC	\$115,222	Executive Director	\$22,320	\$24,929	2024
Dr Charles Van Der Horst Water Safety Initiative	NC	\$121,667	Program Director	\$14,877	\$16,615	2024
Wilson Junior Soccer Club	PA	\$115,078	Registrar	\$5,000	\$5,549	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Linneus Sno Sports Inc	ME	\$121,760	Treasurer	\$1,200	\$1,299	2024
Sand Springs Recreational Center	MA	\$121,982	Executive Director	\$17,308	\$17,308	2023
Greater Tampa Bowling Associat	FL	\$114,727	President	\$1,500	\$1,483	2025
Christian Youth Fellowship Inc	CT	\$114,726	President	\$46,800	\$48,831	2023
Providence Martial Arts Inc	RI	\$122,087	President	\$23,400	\$24,253	2024
Camp Caleb Christian Association Inc	KY	\$114,624	Director/ Key Employee(jan-aug)	\$22,012	\$26,317	2023
Heart Shot Ministry Inc	IA	\$114,229	Ceo	\$27,927	\$34,028	2023
North Liberty Youth Baseball & Softball	IA	\$122,591	—	\$48,000	\$56,809	2024
Umar Boxing Program Inc	MD	\$122,717	President & Treasurer	\$28,080	\$28,375	2024
Crescent Athletics Inc	NY	\$122,820	Executive Dir.	\$57,138	\$57,457	2023
The Dipsea Race Foundation	CA	\$113,824	Executive Dir.	\$17,000	\$15,867	2024
Riddlewood Swim Club	PA	\$123,046	Board Member	\$3,245	\$3,498	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 **263** organizations. Compensation range \$143–\$366,946; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$118,405); for reference, expenses \$118,334 and assets \$166,216.
ROLE MATCH	Lauren Fryberger, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	37 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	36 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 (Lauren Fryberger) 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 10, 2026, comparing compensation against 263 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,000 is reasonable (approximately the 37th 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 10, 2026.