

# South Hills Wrestling Academy Outreach

Executive Director / CEO

EIN 931600097  
 PA · NTEE O50  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Matt Kocher, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Matt Kocher — 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 (O50).

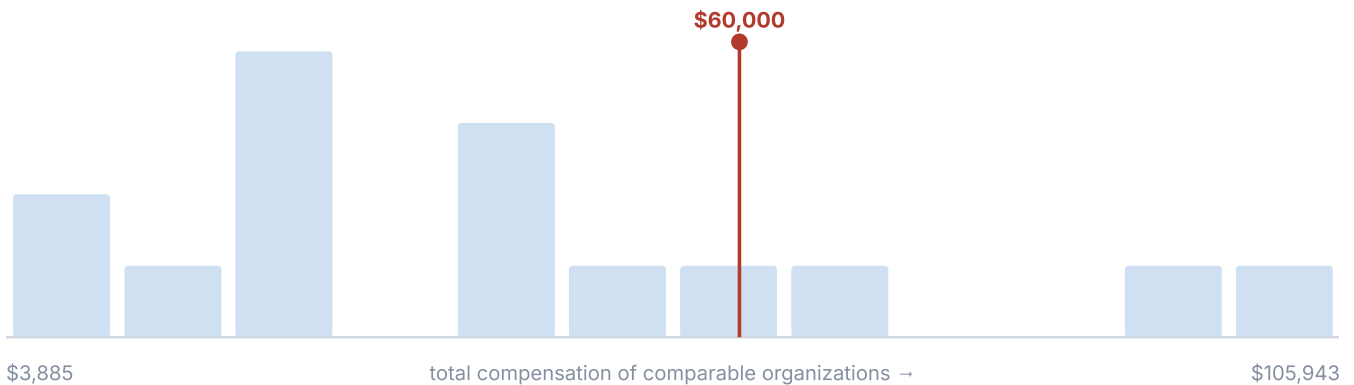
**BUDGET** Total revenue between \$202,888 and \$454,228 — 0.67x to 1.50x the subject's \$302,819 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (O50) + PA + budget 0.67–1.5x revenue.

**15** organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,907	\$24,811	\$39,520	\$51,598	\$84,848	\$60,000
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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 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
<a href="#">Hill Academy</a>	PA	\$308,492	Executive Director	\$23,784	<b>\$23,102</b>	2024
<a href="#">West Chester Dance Works</a>	PA	\$322,940	Executive Director	\$28,025	<b>\$26,519</b>	2025
<a href="#">Nica Nadadores Inc</a>	PA	\$269,883	President	\$27,225	<b>\$27,225</b>	2023
<a href="#">Prodigy Preparatory</a>	PA	\$337,818	Ceo	\$70,000	<b>\$67,992</b>	2024
<a href="#">Allegheny Youth Development</a>	PA	\$262,279	Executive Director	\$40,687	<b>\$39,520</b>	2024
<a href="#">The Promise Center Of Homewood Inc</a>	PA	\$344,224	President	\$15,000	<b>\$14,570</b>	2024
<a href="#">Advantage Lancaster</a>	PA	\$256,885	Executive Director	\$29,080	<b>\$29,080</b>	2023
<a href="#">Open Door Abuse Awareness Prevention</a>	PA	\$248,263	Executive Director	\$109,072	<b>\$105,943</b>	2024
<a href="#">Kings Academy Tyrone</a>	PA	\$246,239	Secretary	\$7,000	<b>\$6,799</b>	2024
<a href="#">Chester Upland Youth Soccer</a>	PA	\$230,783	Executive Director	\$48,125	<b>\$46,744</b>	2024
<a href="#">Training Leaders Through</a>	PA	\$378,216	Executive Di	\$4,000	<b>\$3,885</b>	2024
<a href="#">Slater Family Network Foundation Inc</a>	PA	\$205,903	Executive Director	\$46,673	<b>\$45,334</b>	2024
<a href="#">Aliquippa Impact Inc</a>	PA	\$408,510	Executive Director	\$58,118	<b>\$56,451</b>	2024
<a href="#">Shadow Student Athlete Development Services Inc</a>	PA	\$435,674	Executive Director	\$41,009	<b>\$39,832</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Brothers And Sisters Emerging</a>	PA	\$452,617	President And Ceo	\$96,085	<b>\$96,085</b>	2023

**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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	15 organizations. Compensation range \$3,885–\$105,943; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$302,819); for reference, expenses \$308,073 and assets \$40,004.
ROLE MATCH	Matt Kocher, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	80 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	80 <sup>th</sup>
Reportable pay only (column D), adjusted	80 <sup>th</sup>
All sources (D + E + F), adjusted	80 <sup>th</sup>

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

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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 (Matt Kocher) 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 15 similarly situated organizations (Same NTEE sector (O50) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 80<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.