

Crab Boat Owners Association

Executive Director / CEO

EIN 941600420

CA · NTEE S41

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sarah Bates, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Sarah Bates — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

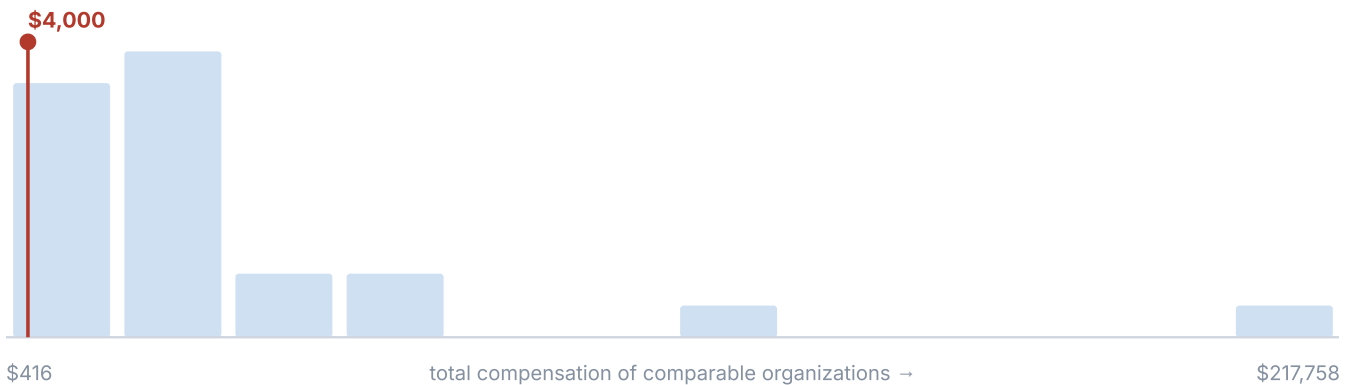
SECTOR Organizations sharing the subject's NTEE classification (S41).

BUDGET Total revenue between \$30,210 and \$67,636 — 0.67x to 1.50x the subject's \$45,091 (the band tightens as size grows).

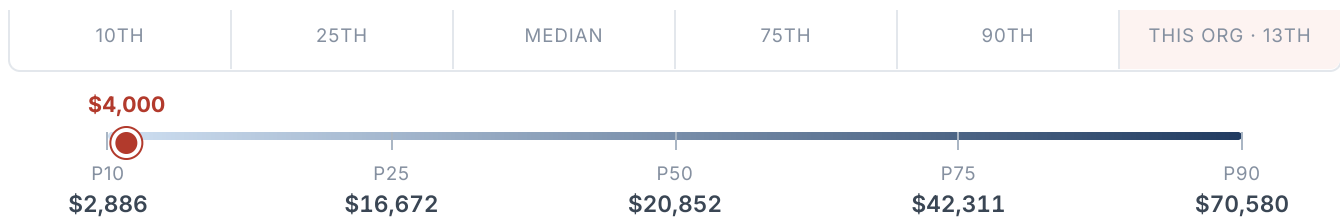
GEOGRAPHY Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,886	\$16,672	\$20,852	\$42,311	\$70,580	\$4,000
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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 CA 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
Brewster Chamber Of Commerce	NY	\$44,893	Executive Di	\$18,360	\$19,213	2024
Springerville Eagar Regional Chamber Of Commerce	AZ	\$46,277	Executive Director	\$19,597	\$21,264	2025
Us Kimberley Process Authority Institute	NY	\$43,150	Executive Director	\$24,996	\$26,158	2024
1934 Coalition	OH	\$40,934	Executive Director	\$10,969	\$13,454	2024
Columbian Volunteer Fire Department Of Dorranceton	PA	\$40,076	President	\$350	\$416	2023
Cmea The Employers Association Inc	MA	\$37,835	Treasurer	\$19,700	\$20,501	2024
Virginia Society Of Professional	VA	\$52,347	Cfo	\$16,500	\$18,450	2024
Building Inspectors Association	WI	\$37,519	President/website Mgr	\$599	\$746	2023
Austin Commission On Sports	TX	\$36,215	President & Ceo-ac&vb	\$60,495	\$70,080	2024
Greater Haines Chamber Of Commerce	AK	\$54,003	Executive Director	\$29,812	\$35,375	2022
International Heavy Haul	VA	\$54,091	Ceo	\$23,550	\$26,333	2024
American Ismaili Chamber Of Commerc	TX	\$54,118	Assistant Di	\$95,000	\$113,302	2023
Ste Genevieve Chamber Of Commerce	MO	\$56,211	Exec Directo	\$59,169	\$70,705	2025
Orleans County Chamber Of Commerce Inc	NY	\$33,475	Executive Dir.	\$16,530	\$17,298	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Salina Community Economic Development	KS	\$58,841	Executive Director	\$174,052	\$217,758	2024
Plaza Central Development Group Inc	NC	\$30,525	Board Member	\$13,410	\$16,046	2024
Temple Business League	TX	\$60,300	Executive Director	\$18,000	\$20,852	2024
Professional Medical Staff Memorial Hospital Of Gardena	CA	\$60,466	Chief Executive Officer	\$1,200	\$1,200	2024
Mifflinburg Heritage & Revitalization Assoc Inc	PA	\$60,502	Executive Director	\$16,800	\$19,402	2024
Ketchikan Charr Inc	AK	\$61,418	President	\$8,700	\$9,632	2024
Seaside Downtown Development Association	OR	\$62,351	Executive Director	\$46,344	\$49,841	2024
Quad City Association Of Finishing	IA	\$64,036	Executive Director	\$37,724	\$49,247	2023
Tama Toledo Area Chamber Of Commerc	IA	\$64,262	Secretary/co	\$17,956	\$22,769	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2024 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 CA 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 23 organizations. Compensation range \$416–\$217,758; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$45,091); for reference, expenses \$55,671 and assets \$103,972.

ROLE MATCH Sarah Bates, reported title "*TREASURER*", 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	2 peers 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	13 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 (Sarah Bates) 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 23 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 13th 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.