

St Helena Swim Club

Executive Director / CEO

EIN 941710736

CA · NTEE N67

FY ending 2025-02-28

June 9, 2026

This analysis benchmarks the total compensation of **Kevin Twohey, Executive Director / CEO** (\$18,360) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

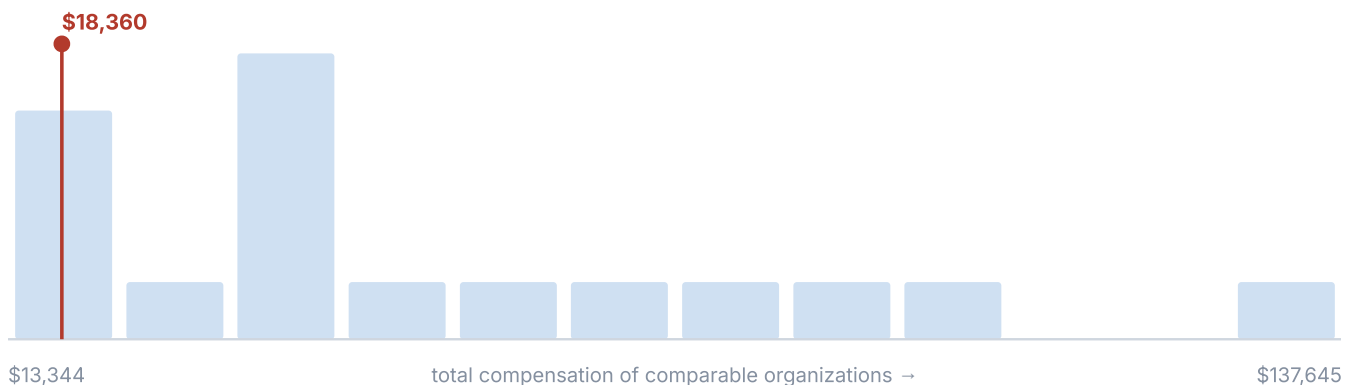
Benchmarked executive: Kevin Twohey — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between \$167,498 and \$374,997 — 0.67x to 1.50x the subject's \$249,998 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N67) + CA + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,830	\$25,867	\$41,572	\$68,592	\$95,622	\$18,360
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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
Santa Barbara Premier Water Polo	CA	\$255,890	Director	\$13,000	\$13,344	2024
Imperial Water Polo Club	CA	\$243,306	Secretary	\$41,165	\$42,254	2024
Mbu Water Polo Foundation	CA	\$235,745	Executive Di	\$34,541	\$36,502	2023
Supreme Water Polo Club	CA	\$265,733	President	\$130,250	\$137,645	2023
Palos Verdes Aquatic Club	CA	\$272,795	Chief Executive Officer	\$25,200	\$25,867	2024
Urbansurf4kids	CA	\$223,933	Executive Director	\$87,262	\$89,571	2024
Lodi City Swim Club	CA	\$211,195	President	\$58,409	\$59,954	2024
Swim Focus	CA	\$208,635	Ceo	\$81,000	\$83,143	2024
Pride Water Polo Academy	CA	\$297,640	Board Member	\$18,140	\$18,620	2024
North Irvine Water Polo Club	CA	\$300,470	President	\$40,500	\$41,572	2024
Patriot Swim Club	CA	\$316,943	President	\$13,165	\$13,513	2024
Peninsula Aquatic Center Junior Crew	CA	\$325,845	Vice President	\$51,000	\$53,896	2023
Aguasol Sacramento	CA	\$334,508	President	\$64,907	\$68,592	2023
South Orange County Aquatics	CA	\$335,072	Ceo	\$102,000	\$104,699	2024
Davis Aquatic Masters	CA	\$356,384	Finance Dir.	\$13,680	\$14,042	2024
San Diego East County Aquatics	CA	\$365,527	Ceo	\$40,000	\$41,058	2024
Marin County Swim Association	CA	\$369,711	President	\$34,750	\$36,723	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2025 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 17 organizations. Compensation range \$13,344–\$137,645; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$249,998); for reference, expenses \$243,135 and assets \$66,240.

ROLE MATCH Kevin Twohey, reported title "*Director*", 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.**

OUTLIERS 1 peer 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	18 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	18 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 (Kevin Twohey) 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 17 similarly situated organizations (Same NTEE sector (N67) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,360 is reasonable (approximately the 18th 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.