

Maine Society Of Cpas

Executive Director / CEO

EIN 010339969
 ME · NTEE B50C
 FY ending 2025-05-31
 June 9, 2026

This analysis benchmarks the total compensation of **Patricia Brigham, Executive Director / CEO** (\$108,994) against **every comparable organization** that fit the selection criteria — **1705** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Patricia Brigham — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

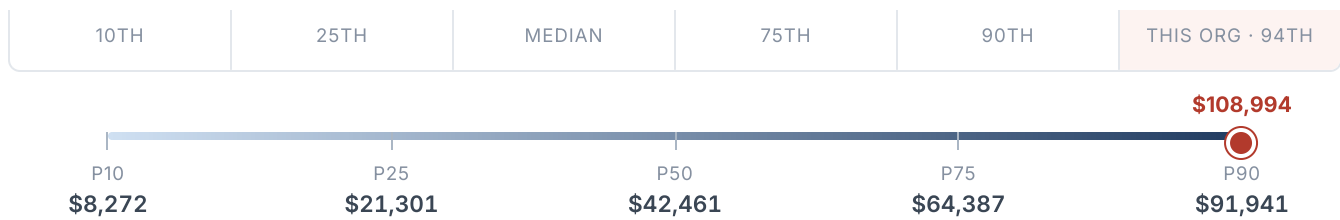
SECTOR	Organizations sharing the subject's NTEE classification (B50C).
BUDGET	Total revenue between \$121,877 and \$272,859 — 0.67x to 1.50x the subject's \$181,906 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

1,705 organizations qualified on sector, size, and geography → **1,705** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,272	\$21,301	\$42,461	\$64,387	\$91,941	\$108,994
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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 ME 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
Walla Walla University Alumni	WA	\$181,913	Secretary	\$550	\$505	2024
Building Baja's Future		\$181,985	Managing Director	\$48,000	\$49,270	2024
The Brother David Darst Center For	IL	\$181,803	Executive Director	\$70,006	\$72,635	2023
Winchester Education Foundation Inc	VA	\$181,748	Executive Director	\$14,394	\$14,667	2023
Fdr Corp	NV	\$181,714	Corporate Officer	\$39,798	\$40,893	2024
Southeast Regional Library System Serls	OH	\$181,677	Director/facility Manager	\$89,012	\$99,497	2023
Seneca Past And Present Inc	KY	\$182,199	Treasurer	\$25,354	\$27,923	2024
Minne	MN	\$182,257	Executive Director Beginning July	\$56,731	\$59,160	2023
Artplace Mississippi Inc	MS	\$182,388	Executive Di	\$40,000	\$44,490	2025
Scientiae Inc	FL	\$182,457	President	\$781	\$752	2024
Monroe County Bar Center For Education	NY	\$181,226	Executive Director - Thru Dec 2024	\$17,320	\$15,630	2025
Spring-mar Preschool Association Inc	VA	\$182,611	School Director	\$31,106	\$29,994	2025
Cape Henlopen Educational Fund	DE	\$182,706	Admin Manage	\$24,578	\$24,033	2025
Kidz Clubhouse	ND	\$181,028	Director	\$4,042	\$4,547	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Livingston Arts Council Inc	MI	\$182,835	Vp Programmi	\$56,704	\$61,768	2023
Raymond Schools Foundation	WA	\$182,859	Secretary/treas	\$2,400	\$2,203	2024
Estes Park Learning Place Inc	CO	\$182,902	Executive Director	\$56,156	\$55,198	2024
St Charles City County Library	MO	\$180,821	Library Foundation Directo	\$17,144	\$18,614	2024
Empigo Academy Inc	IA	\$183,107	Dean Of Students	\$21,900	\$23,947	2025
Agc Of Iowa Foundation	IA	\$183,174	Executive Vice President	\$31,254	\$35,080	2024
Concordia Lutheran Schools Of Omaha	NE	\$183,176	President	\$67,643	\$76,782	2023
Opportunity Thrive Inc	MI	\$183,212	Executive Di	\$56,650	\$59,939	2024
Dc Creative Writing Workshop Inc	DC	\$183,216	Executive Di	\$81,033	\$72,892	2024
Maryland Association Of Certified Public	MD	\$180,557	Ceo	\$24,437	\$23,420	2024
Ephrata Area Education Foundation	PA	\$183,502	Executive Di	\$57,338	\$60,344	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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	1705 organizations. Compensation range \$1–\$452,341; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$181,906); for reference, expenses \$220,963 and assets \$677,616.
ROLE MATCH	Patricia Brigham, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	233 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	61 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	94 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	83 rd

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 (Patricia Brigham) 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 1705 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$108,994 is reasonable (approximately the 94th 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.