

This analysis benchmarks the total compensation of **Corinne Whitaker, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **101** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 12th percentile of comparable organizations below the typical range for comparable organizations

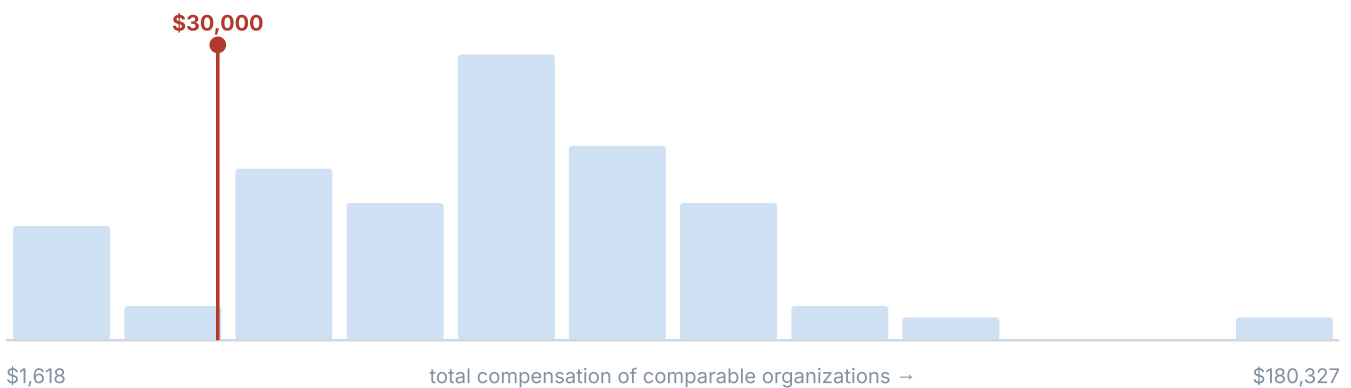
Benchmarked executive: Corinne Whitaker — reported title “Function and Operations Manager”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$192,042 and \$429,946 — 0.67x to 1.50x the subject's \$286,631 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

101 organizations qualified on sector, size, and geography → **101** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,663	\$45,220	\$67,448	\$84,097	\$101,838	\$30,000
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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
Lake Jackson Historical Association	TX	\$286,570	Executive Dir.	\$55,623	\$63,556	2024
Waseca County Historical Society	MN	\$285,423	Executive Dir.	\$34,024	\$39,537	2023
Folsom Historical Society	CA	\$288,947	Exec Director	\$105,000	\$106,626	2023
Anoka County Historical Society	MN	\$283,591	Executive Di	\$73,458	\$82,912	2024
Historic Cherry Hill	NY	\$282,305	Exec Director	\$50,602	\$52,231	2024
Mifflin County Historical Society	PA	\$291,294	Assistant Treasurer	\$16,817	\$18,663	2025
Preservation Greensboro Inc	NC	\$291,437	Executive Dir.	\$43,321	\$51,130	2024
Crested Butte Mountain Heritage	CO	\$278,634	Executive Di	\$52,845	\$56,389	2025
Chenango County Historical Society	NY	\$277,540	Executive Director	\$60,152	\$62,088	2024
Corning Painted Post Historical Society	NY	\$274,718	Director	\$43,810	\$45,220	2024
Rock River Heritage Inc	WI	\$274,514	Exc Director	\$60,064	\$71,653	2024
American Society Of Church History	MN	\$274,036	Executive Se	\$25,000	\$29,050	2023
Highlands Historical Society	PA	\$301,090	Executive Director	\$58,333	\$68,410	2023
Leelanau Historical Society	MI	\$270,796	Executive Dir.	\$37,577	\$45,613	2023
Oneida County Historical Society Inc	NY	\$302,691	Executive Director	\$66,992	\$69,148	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nittany Antique Machinery Association	PA	\$268,569	Secretary	\$2,400	\$2,734	2024
Ross County Historical Society Inc	OH	\$305,685	Executive Director	\$69,182	\$86,171	2023
Umatilla County Historical Society	OR	\$263,172	Executive Direc	\$37,867	\$40,168	2024
Lambda Archives Of San Diego	CA	\$310,154	Managing Direct	\$81,671	\$80,556	2024
Carousel Society Of The Niagara	NY	\$310,499	Executive Director	\$64,395	\$68,430	2023
Fort Ross Conservancy	CA	\$313,041	Executive Dir.	\$65,000	\$64,113	2024
120 East State	NJ	\$259,821	Project Leader	\$97,240	\$99,171	2024
Rocky Mount Historical Association	TN	\$256,386	Executive Director	\$69,271	\$85,629	2023
Mount Gulian Society	NY	\$256,383	Executive Di	\$97,804	\$103,933	2023
Furnace Town Foundation Inc	MD	\$256,119	Executive Di	\$59,289	\$63,316	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 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 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 101 organizations. Compensation range \$1,618–\$180,327; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$286,631); for reference, expenses \$117,745 and assets \$462,210. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Corinne Whitaker, reported title " <i>Function and Operations Manager</i> ", 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	12 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	10 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 (Corinne Whitaker) 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 101 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 12th 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.