

Sandwich Area Community Access

Executive Director / CEO

EIN 043532648

MA · NTEE A32

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Paula Johnson, Executive Director / CEO** (\$94,238) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Paula Johnson — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A32).

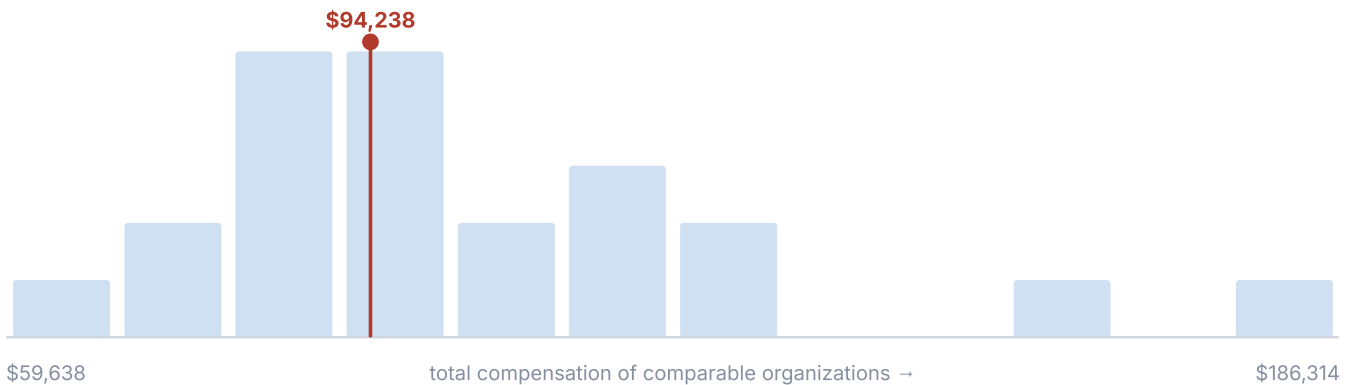
BUDGET Total revenue between \$307,546 and \$688,536 — 0.67x to 1.50x the subject's \$459,024 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A32) + MA + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography

→ **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$79,677	\$87,005	\$96,558	\$115,688	\$131,256	\$94,238
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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
Andover Community Access & Media	MA	\$429,757	Executive Di	\$138,854	\$131,394	2025
Revere Community Media Center Inc	MA	\$488,966	Executive Director	\$91,608	\$91,608	2023
North Andover Community Access	MA	\$491,273	Executive Di	\$99,709	\$96,848	2024
Westford Community Access	MA	\$502,016	Executive Di	\$89,494	\$86,926	2024
Foxboro Cable Access Inc	MA	\$505,779	Executive Di	\$133,852	\$130,012	2024
Belmont Community Media Center Inc	MA	\$521,986	Executive Dir.	\$91,688	\$89,057	2024
Whitman Hanson Community Access	MA	\$522,062	Executive Di	\$86,764	\$86,764	2023
Northampton Community Television Inc	MA	\$530,691	Executive Director	\$101,656	\$98,740	2024
Old Rochester Community Television	MA	\$377,761	Executive Di	\$89,007	\$86,453	2024
Acton Community Access	MA	\$578,569	Executive Di	\$99,112	\$96,268	2024
Greater Newburyport Community Media Hub Inc	MA	\$337,898	Executive Director	\$105,181	\$105,181	2023
Marblehead Community Access & Media	MA	\$581,715	Executive Director	\$89,818	\$87,241	2024
Wayland Community Access And Media Inc	MA	\$335,416	Highly Compensated Employee	\$115,877	\$115,877	2023
Wilmington Community Television Inc	MA	\$594,155	Executive Director	\$78,924	\$78,924	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Norwood Public Access Television Inc	MA	\$609,702	Executive Director	\$61,400	\$59,638	2024
Stoneham Community Access Inc	MA	\$611,859	Exec. Director	\$121,106	\$121,106	2023
Burlington Cable Access Television Inc	MA	\$612,639	Executive Director	\$118,520	\$115,120	2024
Mansfield Cable Access Corporation	MA	\$626,480	Executive Director	\$191,817	\$186,314	2024
Dracut Access Television Inc	MA	\$639,025	Executive Di	\$96,624	\$91,433	2025
Lynn Community Television Inc	MA	\$655,064	Executive Director	\$81,016	\$78,692	2024
Woburn Public Media Center Inc	MA	\$670,887	Exec. Director	\$106,349	\$103,298	2024
Attleboro Access Cable System Inc	MA	\$677,702	Operations Mgr	\$163,823	\$159,123	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 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 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 22 organizations. Compensation range \$59,638–\$186,314; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$459,024); for reference, expenses \$447,651 and assets \$572,249.

ROLE MATCH Paula Johnson, reported title *"EXECUTIVE DI"*, 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	45 th
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	45 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 (Paula Johnson) 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 22 similarly situated organizations (Same NTEE sector (A32) + MA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$94,238 is reasonable (approximately the 45th 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.