

The Scituate Historical Society

Executive Director / CEO

EIN **046130440**
 MA · NTEE A82Z
 FY ending 2025-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Mary Porter, Executive Director / CEO** (\$27,900) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

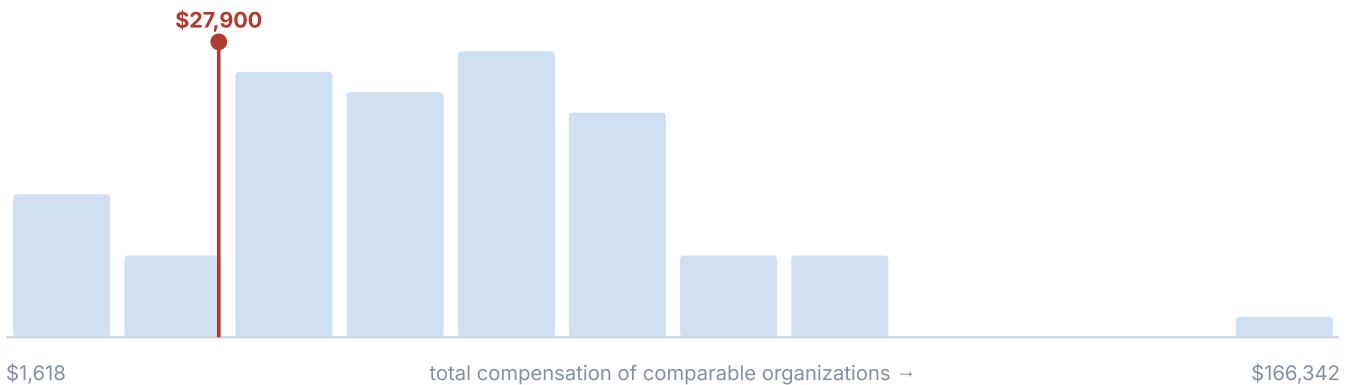
Benchmarked executive: Mary Porter — reported title "TRUSTEE", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$119,582 and \$267,721 — 0.67x to 1.50x the subject's \$178,481 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography → **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,729	\$36,059	\$53,180	\$73,173	\$85,774	\$27,900
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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
Worthington Historical Society Inc	OH	\$180,212	Executive Director	\$37,377	\$44,054	2025
Western North Carolina Historical Association Inc	NC	\$176,258	Executive Director	\$73,782	\$87,082	2024
Madison County Historical Society	NY	\$181,584	Executive Director	\$27,639	\$28,528	2024
Preserve Clarksville Inc	TX	\$174,600	President	\$30,000	\$35,291	2023
Texas Wendish Heritage Society Inc	TX	\$182,746	Executive Director	\$20,479	\$24,091	2023
Downtown Asheboro Inc	NC	\$174,078	Executive Director	\$9,390	\$10,797	2025
Ligonier Valley Historical Society	PA	\$174,053	Director	\$63,110	\$74,012	2023
Carpinteria Valley	CA	\$172,123	Exec Dir & C	\$95,610	\$94,305	2024
Mower County Historical Society	MN	\$186,707	Executive Director	\$52,824	\$59,622	2024
Clarke County Historical Society	AL	\$169,305	Museum Director And Coordinator	\$38,275	\$46,015	2025
Vicksburg Foundation For Historic Preservation	MS	\$169,122	Executive Director	\$65,742	\$81,481	2025
Portage County Historical Society Inc	WI	\$188,224	Executive Director	\$43,333	\$53,220	2023
Griffin Spalding Historical Society	GA	\$166,413	Executive Director	\$20,430	\$24,158	2023
Historic General Dodge House Inc	IA	\$190,891	Executive Director	\$46,125	\$57,688	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Quincy Historical Society	MA	\$164,769	Executive Di	\$20,000	\$20,529	2024
The Woman's Club Of Dayton Foundation	OH	\$164,202	Exec Director	\$30,800	\$38,364	2023
Gf County Historical Society	ND	\$163,424	Executive Director	\$36,729	\$46,041	2024
Stevens County Historical Society	MN	\$162,560	Executive Dir.	\$34,226	\$39,771	2023
The Clifton Forge Company	VA	\$161,429	Executive Director	\$26,570	\$30,170	2023
Delaware County Historical Society	PA	\$159,182	Acting Executive Director	\$56,000	\$63,790	2024
Kenilworth Historical Society	IL	\$157,577	Director	\$53,998	\$62,430	2023
Cortland County Historical Society Inc	NY	\$200,438	Director	\$58,500	\$60,383	2024
Historic Huntsville Foundation Inc	AL	\$200,653	Executive Director	\$61,279	\$77,854	2023
Warren County Historical Society	PA	\$155,664	Executive Director	\$39,287	\$46,074	2023
Lowell Area Historical Museum	MI	\$201,437	Executive Director	\$38,103	\$44,924	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 **70** organizations. Compensation range \$1,618–\$166,342; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$178,481); for reference, expenses \$174,893 and assets \$2,377,529.
ROLE MATCH	Mary Porter, reported title "TRUSTEE", 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	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	14 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	16 th
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 (Mary Porter) 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 70 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,900 is reasonable (approximately the 14th 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.