

Lowell's Maritime Foundation Inc

Executive Director / CEO

EIN 061793898
 MA · NTEE A50
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Graham Mckay, Executive Director / CEO** (\$75,602) 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 **53rd** percentile of comparable organizations within the typical range

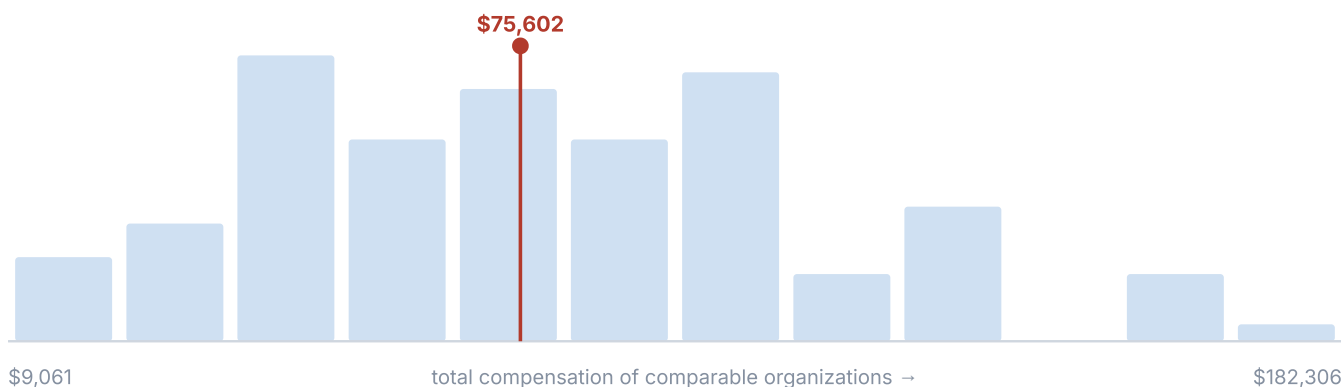
Benchmarked executive: Graham Mckay — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A50).
BUDGET	Total revenue between \$308,373 and \$690,388 — 0.67x to 1.50x the subject's \$460,259 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A50), 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



\$28,631	\$48,376	\$73,707	\$99,427	\$129,410	\$75,602
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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
Galveston Children's Museum	TX	\$459,157	Executive Director	\$60,659	\$69,519	2023
New England Carousel Museum Inc	CT	\$462,629	Executive Dir.	\$60,192	\$62,804	2024
American Saddle Horse	KY	\$465,305	Executive Director	\$102,750	\$122,846	2024
The Edge Motor Museum Inc	TN	\$454,726	Executive Director	\$85,000	\$99,427	2024
River Road African American Museum And Gallery	LA	\$454,431	Executive Director	\$32,542	\$39,876	2024
Hawaiian Railway Society	HI	\$471,022	Key Employee	\$51,600	\$51,410	2024
Fullerton Museum Center Association	CA	\$440,563	Executive Director	\$120,300	\$119,013	2023
Capri Community Film Society Inc	AL	\$483,006	Director	\$77,678	\$96,144	2023
German American Heritage Center	IA	\$437,510	Executive Di	\$67,083	\$81,739	2024
Afro-american Historical Association Of Fauquier County	VA	\$487,717	Pres, Exec Dir	\$36,664	\$39,395	2024
Hawaii Mobile Museum Of Tolerance	HI	\$489,330	Executive Director	\$130,000	\$129,521	2024
Long Island Maritime Museum	NY	\$429,337	Executive Director	\$75,094	\$77,743	2023
Finger Lakes Boating Musuem Inc	NY	\$492,302	Executive Director	\$75,000	\$75,418	2024
National Soaring Museum	NY	\$493,119	Director	\$73,298	\$73,707	2024
Swift Museum Foundation Inc	TN	\$495,234	Exec Director	\$33,600	\$39,303	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
New England Ski Museum Inc	NH	\$497,445	Executive Director (Former)	\$70,000	\$71,928	2024
La Casa Del Libro Inc	PR	\$497,619	Executive Director	\$9,061	\$9,061	2024
Rancho Obi-wan Inc	CA	\$419,326	President/ce	\$29,795	\$28,631	2024
Southeastern Museums Conference	GA	\$411,676	Executive Director	\$83,825	\$96,564	2023
The Coming King Foundation	TX	\$410,943	Executve Director	\$33,857	\$38,802	2023
German Village Society	OH	\$410,500	Executive Di	\$83,333	\$101,121	2023
The Muzeo Foundation	CA	\$516,592	Executive Dir.	\$113,033	\$105,816	2025
Jacksonville Area Center For Independent	IL	\$519,920	Executive Dir.	\$50,000	\$54,702	2024
Japanese American Museum Of Oregon	OR	\$520,012	Executive Director	\$110,000	\$113,677	2024
Sturgis Motorcycle Museum & Hall Of	SD	\$522,600	Executive Di	\$87,353	\$107,283	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 2024 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 \$9,061–\$182,306; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$460,259); for reference, expenses \$449,925 and assets \$906,991.

ROLE MATCH	Graham Mckay, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	53 rd
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	51 st

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 (Graham Mckay) 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 (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,602 is reasonable (approximately the 53rd 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.