

# Berlin Free Library Association

Executive Director / CEO

EIN 066053640

CT · NTEE B70Z

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Marcialynn M Trotta, Executive Director / CEO** (\$15,068) against **every comparable organization** that fit the selection criteria — **88** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Marcialynn M Trotta — reported title “HEAD LIBRARIAN”, 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 (B70Z).

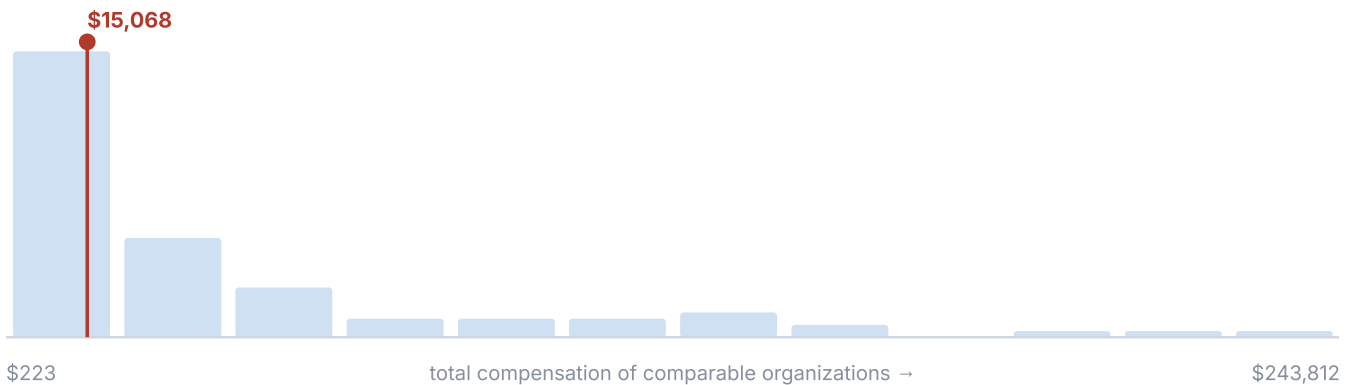
**BUDGET** Total revenue between \$17,887 and \$40,047 — 0.67x to 1.50x the subject's \$26,698 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**88** organizations qualified on sector, size, and geography

→ **88** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,103	\$11,031	\$19,649	\$48,924	\$116,892	\$15,068
---------	----------	----------	----------	-----------	----------



## ■ 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 CT 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
<a href="#">Sheffield Township Library</a>	PA	\$26,715	Librarian	\$15,152	<b>\$16,116</b>	2024
<a href="#">American Chiropractic Foundation</a>	VA	\$26,437	Executive Vice President	\$17,826	<b>\$18,900</b>	2023
<a href="#">Plumbers &amp; Pipefitters Local 104 Scholarship Fund</a>	MA	\$27,060	President	\$90,715	<b>\$89,510</b>	2023
<a href="#">The Freidenrich Support Foundation</a>	CA	\$26,259	Director/secretary/treasurer	\$31,436	<b>\$28,951</b>	2024
<a href="#">Tidioute Library Association Inc</a>	PA	\$25,967	Executive Director	\$20,873	<b>\$22,857</b>	2023
<a href="#">The Kinkaid Investments Foundation</a>	TX	\$25,940	Cfo	\$42,194	<b>\$46,345</b>	2023
<a href="#">Cardinal Funds Inc</a>	IN	\$25,806	Board Member	\$30,811	<b>\$35,678</b>	2023
<a href="#">Raise A Child Of The Carolinas</a>	NC	\$25,544	Ceo	\$3,992	<b>\$4,399</b>	2024
<a href="#">National Marine Inst Inc</a>	FL	\$25,115	Executive Director	\$21,600	<b>\$21,642</b>	2024
<a href="#">Slover Library Foundation</a>	VA	\$28,481	Chairman & President	\$145,000	<b>\$153,730</b>	2023
<a href="#">Painting Hope</a>	MN	\$24,886	President	\$25,500	<b>\$26,873</b>	2024
<a href="#">Barbara Jordan Institute</a>	TX	\$24,868	Executive Director	\$3,607	<b>\$3,962</b>	2023
<a href="#">Downtowners Inc</a>	OH	\$24,557	Executive Director	\$4,000	<b>\$4,519</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Casper College Education Trust</a>	WY	\$28,887	Executive Director	\$43,990	<b>\$50,240</b>	2024
<a href="#">State Of Maryland Literacy Association Inc</a>	MD	\$28,978	Treasurer	\$5,508	<b>\$5,655</b>	2023
<a href="#">The Environmental Charter School</a>	PA	\$24,329	Trustee	\$54,032	<b>\$57,468</b>	2024
<a href="#">Oea Educational Foundation</a>	OH	\$29,165	Oea Executive Director, Ex Officio	\$72,639	<b>\$82,055</b>	2024
<a href="#">The Gavin Dillard Poetry Library And Archive Inc</a>	NC	\$24,034	Founder	\$900	<b>\$992</b>	2024
<a href="#">Palm Beach County Literacy Coalition</a>	FL	\$29,472	President	\$15,581	<b>\$15,611</b>	2024
<a href="#">Mcfarlane-cure Charitable Trust</a>	WI	\$23,904	Trustee	\$200	<b>\$223</b>	2024
<a href="#">Educate Nky Inc</a>	KY	\$23,868	President &	\$114,583	<b>\$131,296</b>	2024
<a href="#">Laker Educational Foundation</a>	MN	\$23,401	Executive Dir.	\$6,590	<b>\$6,766</b>	2025
<a href="#">Literacy Volunteers Of Fauquier County</a>	VA	\$23,398	Executive Director	\$11,000	<b>\$11,328</b>	2024
<a href="#">Yeshiva Toras Chaim Of Greater</a>	FL	\$30,000	Director	\$66,080	<b>\$68,163</b>	2023
<a href="#">The Aspire Difference Foundation Inc</a>	GA	\$30,000	President	\$15,892	<b>\$17,545</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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](http://peerbasis.org/methodology).

● **Sample, role match & sensitivity**

PEER COUNT	88 organizations. Compensation range \$223–\$243,812; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$26,698); for reference, expenses \$50,848 and assets \$793,797. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Marcialynn M Trotta, reported title "HEAD LIBRARIAN", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	38 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 peers fall outside 1.5x 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	36 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	38 <sup>th</sup>
Reportable pay only (column D), adjusted	76 <sup>th</sup>
All sources (D + E + F), adjusted	32 <sup>nd</sup>

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 (Marcialynn M Trotta) 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 10, 2026, comparing compensation against 88 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,068 is reasonable (approximately the 36<sup>th</sup> 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 10, 2026.